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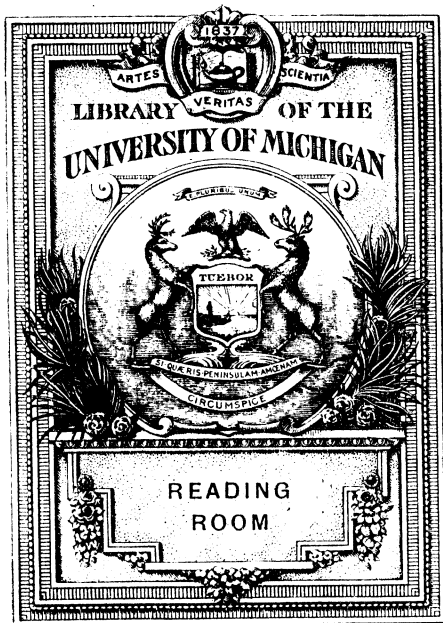
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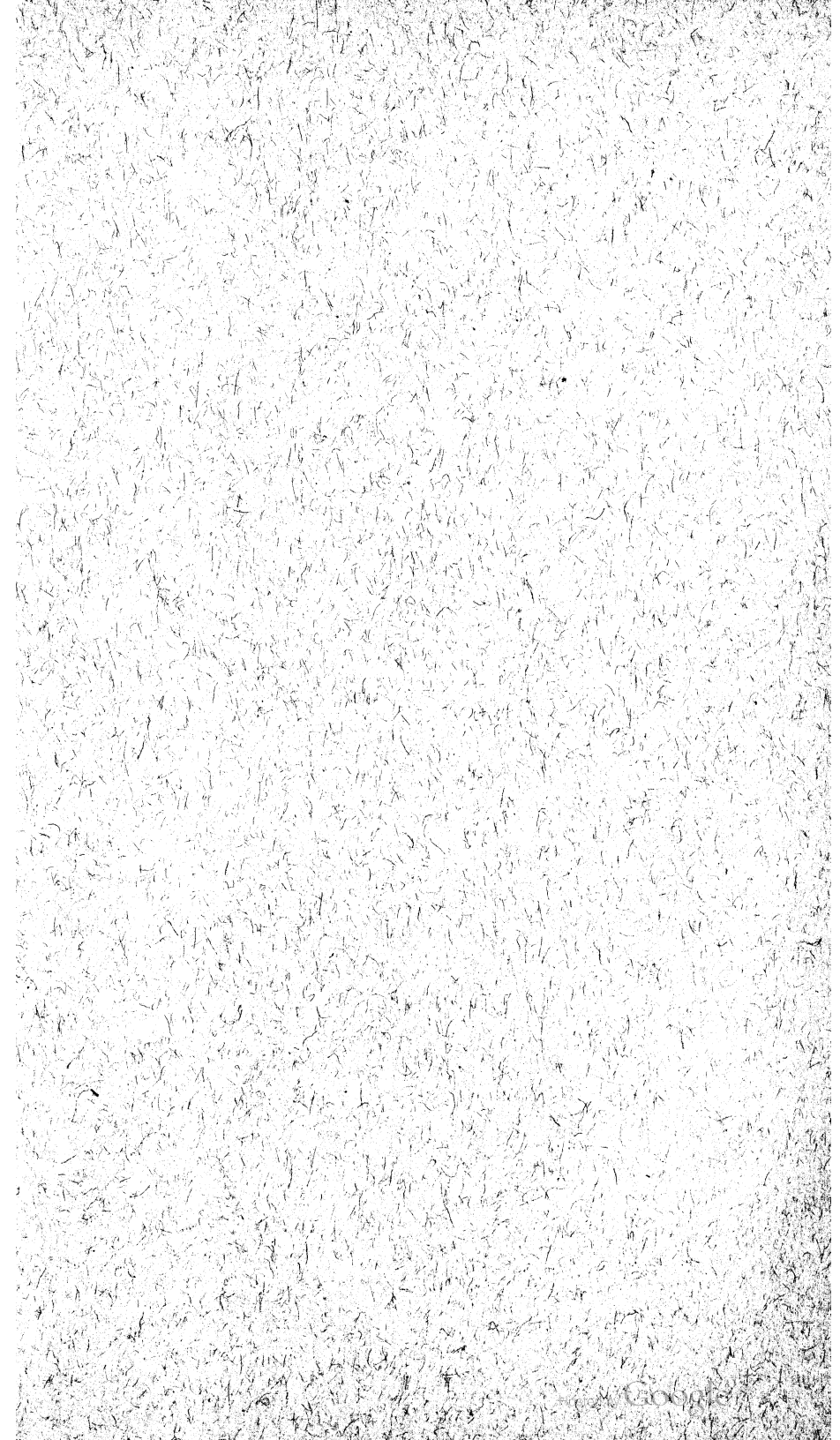
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COMPARISON

OF THE

PROPOSED PHILIPPINE TARIFF BILL

(H. R. 9135)

AS REPORTED TO THE HOUSE
OF REPRESENTATIVES

WITH THE

PRESENT PHILIPPINE TARIFF LAW

(ACT OF MARCH 3, 1905, AS AMENDED)

PREPARED FOR THE USE OF THE
COMMITTEE ON WAYS AND MEANS
HOUSE OF REPRESENTATIVES

SIXTY-FIRST CONGRESS, FIRST SESSION



WASHINGTON
GOVERNMENT PRINTING OFFICE
1909

PROPOSED BILL (H. R. 9135).

A BILL To revise and amend the tariff laws of the Philippine Islands, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after sixty days following the passage of this Act there shall be levied, collected, and paid upon all articles when imported from any foreign country into the Philippine Islands the rates of duty which are by the sections and paragraphs of the dutiable list of this Act prescribed.

SEC. 2. That duties shall be collected on all articles, goods, wares, or merchandise imported from any foreign country into the Philippine Islands, at the rates hereinafter provided, except when same are expressly exempted from duty by this Act. Any articles, goods, wares, or merchandise from abroad, except as hereinafter provided, entering the jurisdiction of the Philippine Islands, in any manner whatsoever, either with intent to unlade therein, or which, after such entering, become incorporated into the general mass of property within said Islands, or are consumed therein, shall be deemed to have been imported within the meaning of this Act.

SEC. 3. That the following rules shall be observed in the construction and enforcement of the various provisions of this Act:

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GENERAL RULES.

TREATMENT OF TEXTILES.

RULE 1. NUMBER OF THREADS AND ASCERTAINMENT THEREOF.—By the number of threads in a textile shall, unless otherwise stipulated, be meant the total number of all threads contained in the warp and weft thereof in a square of six millimeters. Warp is the total number of threads which lie longitudinally in a textile, whether they

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PHILIPPINE TARIFF LAW.

AN ACT To revise and amend the tariff laws of the Philippine Islands, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of General Orders, Numbered Forty-nine, office of the United States military governor in the Philippine Islands, dated October twenty-third, eighteen hundred and ninety-nine, relating to customs duties on imports and exports of the Philippine Islands, and tonnage duties and wharf charges therein, and the several orders supplemental thereto and amendatory thereof, are hereby amended to read as follows:

SEC. 2. That duties shall be collected on all articles, goods, and merchandise imported into the Philippine Islands at the rates hereinafter provided, except when expressly exempted from duty by this Act.

SEC. 3. That merchandise in transit at the time the present revision goes into effect may be entered under the provisions of law existing at the time of shipment: *Provided, however,* That this privilege shall not be extended beyond the period of sixty days after the date of the enforcement of the present tariff of duties and taxes.

SEC. 4. That duties shall be collected at the rates hereinafter provided on such articles, goods, and merchandise exported from the Philippine Islands as are hereinafter specifically prescribed in this Act.

SEC. 5. That the following rules and regulations shall be observed in the construction and enforcement of the various provisions of this Act.

GENERAL RULES.

CUSTOMS TREATMENT OF TEXTILES.

RULE 1. NUMBER OF THREADS AND ITS ASCERTAINMENT.—By the number of threads in a textile shall, unless otherwise stipulated, be meant the totality of all the threads comprised in the warp and weft in a square of six millimeters. The warp of textiles is to be considered as the totality of the threads which lie longitudinally, whether

form the foundation thereof, or have been added thereto. Weft shall be considered the total number of threads which cross the warp, whether from selvage to selvage or not. To determine the number of threads in a textile, and the proportion thereof subject to the highest rate of duty, a "thread counter" shall be used.

Should a textile be more closely woven in some parts than in others, the number of threads in the most closely woven part and in the most loosely woven part shall be ascertained, and the average number of threads resulting, in the body of the fabric, shall serve as the basis for levying duty.

Threads shall be counted on the finished side of the textile, if the nature thereof permits; otherwise, on the reverse side. If necessary, to ascertain the number of threads, the nap shall be removed or a sufficient part of the textile unraveled.

Should this be impossible without damaging a made-up article, the textile shall be subject to the highest rate of duty applicable, in the group to which it belongs, and if the textile be mixed, it shall be dutiable at the rate applicable to the most highly taxed component material in the exterior of the article.

RULE 2. SURTAXES: (a) HOW COMPUTED.—The surtaxes applicable on account of broché, metal threads, embroidery, trimming, or making-up, shall be computed on the primary duties leviable on the textile, including therewith the increase of such duties in case, and on account, of admixture.

(b) ON GOODS DUTIABLE AD VALOREM.—Articles of any character, dutiable at an ad valorem rate, shall not be subject to any of the surtaxes provided herein, unless the application of such surtaxes to said ad valorem rate is specifically provided for in this Act.

RULE 3. ADMIXTURES OF TWO MATERIALS.—Textiles composed of two materials shall be dutiable as follows:

(a) Cotton textiles containing threads of other vegetable fibers, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of fifteen per centum.

When the number of threads of other vegetable fibers exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VI.

Cotton textiles containing threads of wool, hair, or wastes of these materials, and in which the total number of such threads, counted in

they form the foundation of the same or whether they have been added in order to form patterns or give the stuff more body. The weft shall be considered the totality of the threads which cross the warp of the textile and combine the same conditions of helping to form patterns or to add to the body of the stuff, even though such threads be cut or show a want of continuity. In order to determine for customs treatment of textiles the number of threads and the proportion in which the threads * * * subject to the highest duty are found in the textile, the instrument known as the "thread counter" shall be employed.

Should there be a doubt as to the ascertainment of the number of threads in a textile, owing to the textile being more closely woven in some parts than in others, the most closely woven part and the most loosely woven part shall be taken, and the average number of threads resulting from the two shall serve as a basis for levying duty.

When the nature of the tissue permits it, the thread shall always be counted on the obverse side of the stuff.

In all woolly or melton-like textiles, and generally in all textiles in which the threads have become indistinct by carding or fulling, the threads shall be counted on the reverse side of the stuff by rasping or burning the hair when necessary.

In exceptional cases, where after these operations the ascertainment of the number of threads remains doubtful, a sufficient part of the textiles shall be unraveled.

Should this likewise be impossible, as, for instance, in case of ready-made articles, the textile shall be subject to the highest duty of the group to which it belongs, and should the textile be mixed, it shall be dutiable according to the class in which the most highly taxed material entering into the mixture is comprised.

SURTAXES. RULE 8. ESTABLISHMENT OF SURTAXES.—The surtaxes applicable, owing to broché, embroidery, metal threads, or making up, shall always be computed on the duties leviable on the textile by taking into account, if necessary, the increase of such duties in case of admixture.

For the collection of the total duty, the surtaxes applicable for either of the above-mentioned reasons shall, when necessary, be added together.

RULE 2. ADMIXTURES OF TWO MATERIALS.—Textiles of all kinds, composed of two materials, shall be dutiable as follows:

(a) Cotton textiles containing threads of hemp, jute, linen, ramie, or other vegetable fiber shall be dutiable according to the corresponding numbers of group three, Class IV, with the surtaxes established in each case [Class IV, group three, Rule A]: *Provided*, That the number of these threads of hemp, jute, linen, ramie, or other vegetable fibers, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of hemp, jute, linen, ramie, or other vegetable fibers exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of class five.

(b) Cotton textiles containing threads of wool, flock wool, hair, or wastes of these materials shall be dutiable according to the correspond-

the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of thirty-five per centum.

When the number of threads of wool, hair, or their wastes exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Cotton textiles containing threads of silk, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of seventy per centum.

When the number of threads of silk exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

The provisions of this rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (rule six), or to ribbons, galloons, braids, tape, or trimmings (rule seven).

(b) Textiles of vegetable fibers (except cotton), containing threads of wool, hair, or their wastes, and in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, with a surtax of forty per centum.

ing numbers of group three, Class IV, with the surtaxes established in each case [Class IV, group three, Rule A]: *Provided*, That the number of threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VI, as textiles mixed with wool.

(c) Cotton textiles containing threads of silk or floss silk shall be dutiable according to the corresponding numbers of group three, Class IV, with the surtaxes established in each case [Class IV, group three, Rule A]: *Provided*, That the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII. [Class IV, group three, Rule A.]

(d) Textiles of hemp, jute, linen, ramie, or other vegetable fibers, containing threads of wool, flock wool, hair, or their wastes shall be dutiable according to the corresponding numbers of group two, Class V, with the surtaxes established in each case [Class V, group two, Rule A]: *Provided*, That the number of these threads of wool, flock wool, hair, or their wastes counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes exceed one-fifth of the total, the textiles shall be subject to the corresponding duties of group three, Class VI, as textiles mixed with wool. [Class V, group two, Rule A.]

(e) Textiles of hemp, jute, linen, ramie, or other vegetable fibers containing threads of silk or floss silk shall be dutiable according to the corresponding numbers of group two, Class V, with the surtaxes established in each case [Class V, group two, Rule A]: *Provided*, That the number of these threads of silk or floss silk counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII. [Class V, group two, Rule A.]

(f) Textiles of wool, flock wool, or hair, containing threads of silk, or floss silk, shall be dutiable according to the corresponding numbers of group three, Class VI, with the surtaxes established in each case [Class VI, group three, Rule A]: *Provided*, That the number of silk or floss-silk threads does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII. [Class VI, group three, Rule A.]

When the number of threads of wool, hair, or their wastes, exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Textiles of vegetable fibers (except cotton), containing threads of silk, and in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, with a surtax of sixty per centum.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraphs of Class VIII.

The provisions of this rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (rule six), or to ribbons, galloons, braids, tape, or trimmings (rule seven).

(c) Textiles of wool, or hair, containing threads of silk, and in which the number of such threads exceeds one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VIII.

RULE 4. ADMIXTURES OF MORE THAN TWO MATERIALS.—Textiles composed of more than two materials shall be dutiable as follows:

(a) Textiles of an admixture of wool and cotton, or of wool and other vegetable fibers, containing threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VII.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(b) Textiles of an admixture of cotton and other vegetable fibers, together with threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, and in addition, shall be liable to a surtax of seventy per centum for the threads of silk.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(c) Textiles of an admixture of wool, cotton, and other vegetable fibers, containing no silk threads, and in which the number of threads of wool, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, and in addition, shall be liable to a surtax of forty per centum for the threads of wool.

When the number of threads of wool exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

RULE 3. ADMIXTURES OF MORE THAN TWO MATERIALS.—Textiles composed of more than two materials shall be dutiable as follows:

(a) Textiles containing an admixture of wool and cotton, or of wool and other vegetable fibers and, at the same time, threads of silk or of floss silk, shall be subject to the corresponding duties of Class VI, as mixed woollen textiles, whatever be the proportion of the threads of vegetable fibers, and shall, in addition, be liable to the surtax leviable on the silk or floss-silk threads: *Provided*, That the number of these threads counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

(b) Textiles containing an admixture of cotton and other vegetable fibers, and at the same time threads of silk or floss-silk, shall be subject to the corresponding duties of Class V and assimilated to textiles of jute, hemp, and so forth, whatever be the proportion of the cotton threads; they shall, in addition, be liable to the surtax leviable on the silk or floss-silk threads: *Provided*, That the number of these threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

(c) Textiles of an admixture of wool, cotton, and other vegetable fibers, containing no silk threads, shall be subject to the corresponding duties of Class V, and shall, in addition, be liable to the surtax leviable on woollen threads: *Provided*, That the number of these threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of woollen threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VI, as woollen textiles.

RULE 5. SILK TEXTILES.—All textiles containing silk threads, the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the textile, shall be deemed textiles of silk.

EXCEPTIONS.

RULE 6. PILE FABRICS, AND KNITTED AND NETTED STUFFS.—Plushes, velvets, velveteens, all pile fabrics, all kinds of knitted or netted stuffs, tulles, laces and blondes, containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article.

RULE 7. RIBBONS, GALLOONS, BRAIDS, TAPE, AND TRIMMINGS.—Ribbons, galloons, braids, tape, and trimmings, containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article. When any of these articles contain metal threads in any proportion they shall be dutiable under the corresponding paragraphs of Class VIII.

RULE 8. BROCHÉS.—Brochés dutiable under Class V, with silk, shall be liable to the duties leviable thereon with a surtax of fifteen per centum.

Brochés, dutiable under Class VI, with silk, shall be liable to the duties leviable thereon with a surtax of thirty per centum.

Brochés are textiles with ornamental figures formed by means of a shuttle at time of weaving, and in such manner that the threads forming the figure occupy only the space thereof.

RULE 4. SILK TEXTILES.—All textiles containing silk or floss-silk threads the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the textile, shall be considered as textiles of silk.

EXCEPTIONS.—For knitted stuffs, tulles, laces, blondes, ribbons, and all pile fabrics provided for under paragraphs one hundred and twenty-four and one hundred and fifty-one, composed of an admixture, exception to the preceding rules shall be made in the following cases:

RULE 5. KNITTED AND NETTED STUFFS.—All kinds of knitted stuffs and tulles, laces, and blondes, when mixed, shall be dutiable according to the corresponding numbers of the class comprising threads of the material most highly taxed, whatever be the proportion of such threads in the textile.

Plushes, velvets, velveteens, and all pile fabrics provided for under paragraphs one hundred and twenty-four and one hundred and fifty-one, when mixed, shall be dutiable according to the corresponding numbers of the class comprising the threads of the material most highly taxed, whatever be the proportion of such threads in the textile.

Knitted stuffs, laces, blondes, tulles, and the pile fabrics mentioned in the preceding paragraph, comprised in Class VII, shall be considered as textiles mixed with silk when they contain threads of cotton or other vegetable fibres, or of wool or of flock wool, whatever be the proportion of such threads in the mixture.

RULE 6. RIBBONS.—Ribbons and galloons mixed with cotton and other vegetable fibers or with vegetable fibers and wool, containing no silk, shall be subject to the corresponding duties of the class comprising the threads most highly taxed.

Ribbons or galloons containing silk, in whatever proportion, shall be dutiable as textiles according to the corresponding numbers of Class VII.

RULE 7. TRIMMINGS.—Trimmings shall be dutiable on the total weight, as if exclusively composed of the apparent or visible textile material.

Trimmings composed on their apparent or visible part of various textile materials shall be subject to the corresponding duties of the class comprising the material most highly taxed. When the predominating component material consists of metallic threads of any kind, the trimmings shall be dutiable according to Class VII.

Trimmings are distinguished from ribbons and galloons by the latter being real textiles, with warp and weft, while trimmings are plaited.

RULE 9. BROCHÉS.—Textiles, brochés or woven like brocades, with silk or floss silk, shall be liable to the duties leviable thereon plus the surtaxes established in every case. [Class IV, group three, Rule B, letter (a), and Class V, group two, Rule B, letter (a).]

Brochés or brocaded textiles are all textiles with flowers or other ornaments applied by means of a shuttle in such manner that the threads do not occupy the entire width of the stuff, but only the space comprising the flower or pattern.

RULE 9. EMBROIDERY AND TRIMMINGS.—Textiles, embroidered by hand or machine after weaving, or with application of trimmings, shall be liable to the duties leviable thereon with a surtax of thirty per centum.

If the embroidery contains threads of purl or common metals or of silver, or spangles of any material other than gold, the surtax shall be sixty per centum of the duties applicable to the textile.

When the threads, purl, or spangles are of gold, the surtax shall be one hundred per centum.

Embroidery is distinguished from patterns woven in the textile by the latter being destroyed by unraveling the weft of the textile, while embroidery is independent of the warp and weft and can not be so unraveled.

RULE 10. METALLIC THREADS.—Textiles composed exclusively of metallic threads shall be dutiable under Class VIII.

Textiles or articles (except those provided for in Rules Seven and Nine hereof), dutiable under Classes V and VI, containing threads or purl of common metals or of silver shall be liable to a surtax of fifty per centum of the duties leviable thereon.

If the threads or purl are of gold the surtax shall be one hundred per centum.

RULE 11. MADE-UP ARTICLES.—Textiles, dutiable under Classes V and VI, entirely or partially made-up into common sacks (except gunny sacks) or tarpaulins, shall be liable to the duties applicable thereto with a surtax of fifteen per centum.

Shawls, including those called "mantones" and "pañolones," traveling rugs, sarongs, patadeones, counterpanes, sheets, towels, table cloths and napkins, veils, fichus, and handkerchiefs, shall, for the making-up, be liable to a surtax of thirty per centum of the duties leviable thereon. Any of these articles, imported in the piece, uncut, shall not be considered as made-up, except in those cases where the line of separation between them is indicated by unwoven spaces.

Other articles, including wearing apparel, not otherwise provided for, cut, basted, partially finished, or finished, shall be treated in accordance with Rule one, and shall be dutiable at the rate applicable to the most highly taxed component material in the exterior thereof, with a surtax of fifty per centum: *Provided*, That made-up articles enumerated in this Act shall not be subject to any surtax for making-up unless such surtax is specially provided in connection with the corresponding paragraph or clause.

ARTICLES NOT ENUMERATED AND THOSE COMPOSED OF SEVERAL MATERIALS.

RULE 12. (a) On any article, not enumerated in this Act, manufactured of two or more materials, duty shall be assessed at the rate at which the same would be dutiable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each com-

RULE 10. EMBROIDERY.—Textiles embroidered by hand or machine after weaving or with application of trimmings shall be liable to the duties leviable thereon plus the surtaxes established in every case. [Class IV, group three, Rule B, letter (b) ; Class V, group two, Rule B, letter (b).]

Embroidery is distinguished from patterns woven in the textile as the latter are destroyed by unraveling the weft of the textile, while embroidery is independent of the warp and weft and can not be unraveled.

RULE 11. METALLIC THREADS.—Textiles and trimmings containing metallic threads, in whatever proportion, shall be liable to the duties leviable thereon, plus the surtaxes established in every case. [Class IV, group three, Rule B, letter (c) ; Class V, group two, Rule B, letter (c).]

Textiles exclusively composed of metallic threads shall be dutiable according to Class VII.

RULE 12. MADE-UP ARTICLES.—Textiles manufactured into articles of all kinds shall be liable to the duties leviable thereon, plus the surtaxes established in every case. [Class IV, group three, Rule B, letter (d) ; Class V, group two, Rule B, letter (d).]

Ready-made clothing, wearing apparel of all kinds and of any style, and, generally, all articles made up by the seamstress or tailor, shall, for their total weight, be liable to duties leviable on the principal component textile on their most visible exterior part.

For the application of the corresponding surtaxes, clothing and articles, half finished, cut or basted, shall be considered as made-up articles and clothing.

RULES APPLICABLE TO GOODS NOT SPECIALLY MENTIONED AND TO ARTICLES COMPOSED OF SEVERAL MATERIALS.

RULE 13. Articles not enumerated in the tariff shall, for the application of duty, be assimilated to those which they most closely resemble (see rule fifteen), and shall in the first instance be so classified by the collector of the port of entry into which the articles are brought.

When an article presented for appraisal is not mentioned in a number of the tariff or in the repertory, and when doubts arise as to

ponent material shall be determined by the ascertained value of such material in its condition as found in the article.

(b) If two or more rates of duty shall be applicable to any article, it shall pay duty at the highest of such rates.

(c) No customs officer shall give an advance opinion as to the classification for duty of any article intended to be imported: *Provided*, That when an article intended to be imported is not specifically mentioned in this Act, the interested party or the importer may deposit with the Insular Collector of Customs a sample thereof and request him to indicate the paragraph under which the article is or shall be dutiable, and the Insular Collector of Customs shall comply with such request. In such case classification of the article in question, upon the particular importation involved, shall be made according to the paragraph so indicated.

(d) Salvage from vessels built in foreign countries and wrecked or abandoned in Philippine waters or elsewhere, not otherwise provided for, shall be dutiable according to the corresponding paragraphs of this Act.

RECEPTACLES, PACKAGES, AND PACKING.

RULE 13. (a) Whenever imported merchandise is subject to an ad valorem rate of duty, the duty shall be assessed upon the actual market value or wholesale price of such merchandise, as bought and sold in usual wholesale quantities, at the time of exportation to the Philippine Islands, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the Philippine Islands, or consigned to the Philippine Islands for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the Philippine Islands.

(b) Whenever an article is subject to an alternative minimum ad valorem rate, the alternative ad valorem duty shall be ascertained by applying the corresponding ad valorem rate to such merchandise, inclusive of all costs and charges mentioned in clause (a) of this rule.

(c) The term "retail package" wherever used in this Act shall be held to mean any article, goods, wares, or merchandise, together with the holders, containers, packages, or packing, in which such article, goods, wares, or merchandise is usually held, contained, or packed at the time of its sale to the public in usual retail quantities.

(d) Wherever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable "including weight of immediate containers," the dutiable weight thereof shall be held to be the weight of same, together with the weight of the immediate container, holder, or packing only: *Provided*, That wherever in this Act the term "including weight of immediate containers" and the term "retail package" are both used in the same paragraph or clause, the dutiable weight shall be the weight of the retail package.

(e) Wherever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable by "gross weight," the dutiable

its assimilation to articles specified in the tariff, the interested party or the importer may request the collector at the port of entry to indicate the number according to which such article is dutiable.

In such case the appraisal shall be made according to the number so indicated.

RULE 14. Articles which, by reason of their nature or their application, are composed of two or more materials or of different parts, as, for instance, the handle of an implement and the implement itself; the glass and frame of a mirror, shall, for the total weight, be taxed according to the material chiefly determining the value of the article.

RULE 15. That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article, and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

REGULATIONS TO BE APPLIED TO LEVYING DUTY ON PACKING, PACKAGES,
AND RECEPTACLES.

RULE 16. Common packing, packages, receptacles, and coverings of imported merchandise in use and imported with such merchandise, shall be dutiable under their corresponding paragraphs of the tariff except in cases of goods dutiable by gross weight or ad valorem.

RULE 17. In all cases in which dutiable merchandise shall by its tariff number be dutiable upon the gross weight, the dutiable weight of such merchandise shall include the weight of all covers, receptacles, wrappers, packages, and packing of every description, whether exterior, interior, or immediate, without any allowance for tare.

RULE 18. In all cases in which dutiable merchandise shall by its tariff number be dutiable upon net weight, the dutiable weight of such merchandise shall not include the weight of any common exterior cover, receptacle, package, wrappers, or packing, but shall include all interior or immediate receptacles.

RULE 19. When in a single receptacle are imported goods dutiable by net weight, together with others dutiable by gross weight, the former shall be assessed by their net weight, in accordance with the preceding rule numbered eighteen, and the latter shall be assessed together with

weight thereof shall be held to be the weight of same, together with the weight of all containers, packages, holders, and packing, of whatsoever kind or character, in which said articles, goods, wares, and merchandise are contained, held, or packed at the time of importation.

(f) Articles, goods, wares, or merchandise affixed to cardboard, cards, paper, wood, or similar common material shall be dutiable together with the weight of such packing.

(g) The usual tapes, boards, and immediate wrapping shall be considered as a part of the dutiable weight of textiles.

(h) No duties shall be assessed on account of the usual coverings or holdings of articles, goods, wares, or merchandise dutiable otherwise than *ad valorem*, nor those free of duty, except as in this act expressly provided, but if there be used for covering or holding imported articles, goods, wares, or merchandise, whether dutiable or free, any unusual article, form, or material adapted for use otherwise than in the bona fide transportation of such articles, goods, wares, or merchandise to the Philippine Islands, duty shall be levied and collected on such covering or holding in accordance with the corresponding paragraphs of this act.

(i) Whenever the interior container or packing of any article dutiable by weight is of an unusual character, including silk-lined cases, cases of fine wood, silk, leather, or imitations thereof, such as are used to contain jewelry, plate, trinkets, and the like, such containers or packing shall be dutiable at the rate applicable to the component material of chief value.

(j) When a single package contains imported merchandise dutiable according to different weights, or weight and *ad valorem*, the common exterior receptacle shall be prorated and the different proportions thereof treated in accordance with the provisions of this rule as to the dutiability or nondutiability of such packing.

(k) Where articles, goods, wares, or merchandise dutiable by weight, and not otherwise specially provided for, are customarily contained in packing, packages, or receptacles of uniform or similar character, it shall be the duty of the insular collector of customs from time to time to ascertain by tests the actual weight or quantity of such articles, goods, wares, or merchandise and the actual weight of the packages, packing, or receptacles thereof, respectively, in which the same are customarily imported, and upon such ascertainment to prescribe rules for estimating the dutiable weight or quantity thereof, and thereafter such articles, goods, wares, or merchandise imported in such customary packing, packages, or receptacles shall be entered, and the duties thereon levied and collected, upon the basis of such estimated dutiable weight or quantity: *Provided*, That if the importer, consignee, or agent shall be dissatisfied with such estimated dutiable weight or quantity, and shall file with the collector of customs prior to the delivery of the packages designated for examination a written specification of his objections thereto, or if the collector of customs shall have reason to doubt the exactness of the prescribed weight or quantity in any instance, it shall be his duty to cause such actual weights or quantities to be ascertained.

the weight of the entire exterior receptacle; or, in case there should be more than one class of goods dutiable by gross weight, they shall be assessed together with the weight of the entire exterior receptacle proportionately divided between them in accordance with their respective net weights.

In the case of goods dutiable by net weight packed together with goods dutiable by unities, the former shall be assessed as above prescribed, and the latter shall pay by unities; the exterior receptacle will then be dutiable by its corresponding paragraph. For the purposes of this rule, goods dutiable *ad valorem* and goods free from duty shall be considered and appraised as by net weight.

RULE 20. Where merchandise, dutiable upon its net weight, where not otherwise specially provided for, is customarily contained in packing, packages, or receptacles of uniform or similar character, it shall be the duty of the collector of the islands from time to time to ascertain by tests the actual weight or quantity of such merchandise and the actual weight of the packages, packing, or receptacles thereof, respectively, in which such merchandise is customarily imported, and, upon such ascertainment, to prescribe regulations for estimating the dutiable weight or quantity of such merchandise, and thereafter such merchandise imported in such customary packing, packages, and receptacles shall be entered and the duties thereon levied and collected upon the basis of such estimated dutiable weight or quantity.

PROHIBITED IMPORTATIONS.

SEC. 4. That importation or shipment into the Philippine Islands of the following articles is prohibited:

(a) Dynamite, gunpowder, similar explosives, firearms and detached parts therefor, except in accordance with enactment of the Philippine legislature.

(b) Articles, books, pamphlets, printed matter, manuscripts, type-written matter, paintings, illustrations, figures, or objects of obscene or indecent character or subversive of public order.

(c) Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus, or mechanical devices used in gambling, or in the distribution of money, cigars, or other articles when such distribution is dependent upon chance.

(d) Any article manufactured in whole or in part of gold or silver, or alloys thereof, falsely marked or stamped, in violation of the act of Congress of June thirteenth, nineteen hundred and six, entitled "An act forbidding the importation, exportation, or carriage in interstate commerce of falsely or spuriously stamped articles of merchandise made of gold or silver or their alloys, and for other purposes."

(e) Any article violating the provisions of the act of Congress of June thirtieth, nineteen hundred and six, entitled "An act for preventing the manufacture, sale, or transportation of adulterated or misbranded or poisonous or deleterious foods, drugs, medicines, and liquors, and for regulating traffic therein, and for other purposes," commonly known as "the pure-food law."

(f) Lottery tickets, advertisements thereof, lists of drawings therein, which, after seizure upon illegal entry, shall, together with the proceeds thereof, be forfeited to the government of the Philippine Islands, after due process of law.

(g) Opium, in whatever form, except by the government of the Philippine Islands, and by pharmacists, duly licensed and registered as such, under the laws in force in said islands, and for medicinal purposes only.

(h) Opium pipes, parts therefor, of whatsoever material.

ABBREVIATIONS.

SEC. 5. That the following abbreviations employed in this act shall represent the terms indicated:

Hectog. for hectogram.

Kilo. for kilogram.

Kilos. for kilograms.

Hectol. for hectoliter.

DEFINITIONS.

SEC. 6. The term "pharmaceutical product," wherever used in this act, shall be held to include all medicines or preparations recognized in the United States Pharmacopœia or National Formulary for in-

PROHIBITED IMPORTATIONS.

SEC. 6. That the importation of the following articles is prohibited:

(1) Dynamite, gunpowder, and similar explosives, and firearms of all descriptions and detached parts therefor, unless the importer shall produce a special authorization for landing issued to him by the civil governor.

(2) Books, pamphlets, or other printed matter, paintings, or illustrations, figures, or other objects of an obscene or indecent character.

(3) Roulette wheels, gambling layouts, dealing boxes, and all other machines, apparatus, or mechanical devices used in gambling, or used in the distribution of money, cigars, or other articles, when such distribution is dependent upon lot or chance.

SEC. 7. That the following abbreviations shall be employed in the tariff:

G. W. equals gross weight.

N. W. equals net weight.

Hectog equals hectogram.

Kilo equals kilogram.

Kilos equals kilograms.

Hectol equals hectoliter.

ternal or external use, and any substance or mixture of substances used for the cure, mitigation, or prevention of human or animal diseases, provided the same are not otherwise provided for in this Act.

The term "proprietary," as applied to medicinal remedies, wherever used in this Act, shall be held to mean a "preparation the manufacture or sale of which is restricted, through patent of the drug or combination of drugs, copyright of the label or name, or in any other manner, or a preparation concerning which the producer or manufacturer claims a private formula."

Wherever in this Act the words "the same" appear as the first words of a paragraph, they shall be held to refer to and to mean the same as the caption of the preceding paragraph. Should such words appear as the first words of a clause they shall be held to refer to and to mean the same as the clause which immediately precedes the one in which they are used.

PAYMENT OF DUTIES.

SEC. 7. That the rates of duty established in this Act are stated in money of the United States of America, but that payment thereof shall be made in Philippine currency or its equivalent in money of the United States of America.

METRIC SYSTEM.

SEC. 8. That the metric system of weights and measures as authorized by sections thirty-five hundred and sixty-nine and thirty-five hundred and seventy of the Revised Statutes of the United States, and at present in use in the Philippine Islands, shall be continued.

The meter is equal to thirty-nine and thirty-seven one-hundredths inches.

The liter is equal to one and five hundred and sixty-seven ten-thousandths quarts, wine measure.

The kilogram is equal to two and two thousand and forty-six ten-thousandths pounds, avoirdupois.

RATES OF DUTIES.

SEC. 9. That the rates of duties to be collected on articles, goods, wares, or merchandise imported into the Philippine Islands shall be as follows: *Provided*, That no article bearing evident signs of being for sanitary construction shall pay a higher rate of duty than twenty per centum ad valorem: *And provided further*, That no article shall pay a higher rate of duty than one hundred per centum ad valorem, except and unless the same shall be classified under paragraphs ninety, two hundred and thirty-seven, two hundred and fifty-seven, two hundred and fifty-eight, two hundred and fifty-nine, two hundred and sixty, two hundred and sixty-one or three hundred and one, in which event the rate of duty thereby resulting shall be collected, anything in this Act to the contrary notwithstanding: *And provided further*, That articles of foreign growth, produce, or manufacture shall be dutiable upon each importation, even though previously exported from the Philippine Islands, except as otherwise specifically provided in this Act.

SEC. 8. That duty shall be paid in the money of the United States, or its equivalent in Philippine currency.

SEC. 9. That the metrical system of weights and measures as authorized by sections thirty-five hundred and sixty-nine and thirty-five hundred and seventy of the Revised Statutes of the United States, and at present in use in the Philippine Islands, shall be continued.

The meter is equal to thirty-nine and thirty-seven one-hundredths inches.

The liter is equal to one and five hundred and sixty-seven ten-thousandths quarts, wine measure.

The kilogram is equal to two and two thousand and forty-six ten thousandths pounds, avoirdupois.

SEC. 10. That importations from the United States are dutiable under the provisions of this act, but no customs duties shall be imposed on articles, goods, or merchandise transported only from one place or port to another place or port in the Philippine Islands.

SEC. 11. That the rates of duties to be collected on articles, goods, and merchandise imported into the Philippine Islands shall be as follows:

CLASS I.—STONES, EARTHS, GLASS, AND CERAMIC PRODUCTS.

GROUP 1.—STONES AND EARTHS.

1. Marble, onyx, jasper, alabaster, and similar fine stones:
 - (a) In block, rough or squared only, and marble dust, twenty per centum ad valorem.
 - (b) In slabs, plates, or steps, sawed or chiseled, polished, or not, but without ornamentation, thirty per centum ad valorem.
 - (c) Any of these stones, lettered, further manufactured or decorated, not otherwise provided for, forty per centum ad valorem.
2. Stones, other, natural or artificial, gross weight:
 - (a) In block, rough or squared only, one hundred kilos, ten cents.
 - (b) Crushed, sawn, hewn or dressed, whether polished or not, or if in slabs, plates, or steps, one hundred kilos, fifty cents.
 - (c) Manufactured into articles not otherwise provided for, one hundred kilos, one dollar.
3. Millstones, grindstones, whetstones, oilstones and hones, of all kinds, and emery, carborundum, and similar wheels for sharpening, dressing, or polishing; including frames and mountings for any of the foregoing imported therewith, ten per centum ad valorem.
4. Asbestos, and manufactures thereof, not otherwise provided for, fifteen per centum ad valorem.
5. Mica and lava, and manufactures thereof, gas-burner tips, and Welsbach and other similar mantles for lamps, twenty-five per centum ad valorem.
6. Earths, gross weight:
 - (a) Fire clay, lime, and Roman, Portland and other hydraulic cement, one hundred kilos, six cents.
 - (b) Gypsum, pumice, emery, chalk, kaolin (China clay), unmanufactured, and other crude earths and clays not otherwise provided for, one hundred kilos, forty cents.
7. Manufactures of gypsum, gross weight, one hundred kilos, five dollars.
Provided, That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem.
8. Manufactures of chalk, including billiard chalk, red chalk, and French and tailors' chalk, including weight of immediate containers, one hundred kilos, four dollars.

CLASS I.—STONES, EARTHS, ORES, GLASS, AND CERAMIC PRODUCTS.

GROUP 1.—STONES AND EARTHS EMPLOYED IN BUILDING, ARTS, AND MANUFACTURES.

1. Marble, onyx, jasper, alabaster, and similar fine stones:
 - (a) In the rough, or in dressed pieces squared or prepared for shaping, G. W., one hundred kilos, fifty cents;
 - (b) Slabs, plates, or steps of any dimension, polished or not, G. W., one hundred kilos, two dollars;
Marble affixed to or packed with and belonging to furniture shall be liable to the same duty as the furniture.
 - (c) Sculptures, high and bas-reliefs, vases, urns, and similar articles for house decoration, G. W., one hundred kilos, ten dollars;
 - (d) Wrought or chiseled into all other articles, polished or not, G. W., one hundred kilos, six dollars.
2. Stones, other, natural or artificial:
 - (a) In the rough, unwrought, in rough blocks or cubes, G. W., one hundred kilos, four cents;
 - (b) Crushed stone for pavements and foundations, G. W., one hundred kilos, ten cents;
 - (c) Slabs, plates or steps, G. W., one hundred kilos, fifty cents;
 - (d) Millstones and grindstones, G. W., one hundred kilos, twenty-five cents;
 - (e) Wrought into all other articles, N. W., one hundred kilos, one dollar.
3. Earths employed in manufactures and arts:
 - (a) Lime, gypsum, chalk, or cement, G. W., one hundred kilos, four cents;
 - (b) Other, G. W., one hundred kilos, twenty cents.
4. Gypsum manufactured into articles:
 - (a) Statuettes, stucco work, and similar articles for house decoration, N. W., one hundred kilos, three dollars;
 - (b) Other articles, N. W., one hundred kilos, seventy-five cents:
Provided, That none of the articles classified under letter (a) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.
5. Chalk manufactured into articles: Billiard chalk, red chalk, including French and tailors' chalk, N. W., kilo, three cents.

9. Common clay and cement, in bricks, squares, tiles, and pipes, not otherwise provided for, ten per centum ad valorem.
10. Ceramic tiles, gross weight:
- (a) Varnished or glazed, whether vitrified or not, undecorated, one hundred kilos, forty-five cents.
 - (b) Enameled, ornamented or decorated, one hundred kilos, one dollar and twenty cents.
11. Porcelain, bisque, faience, earthenware, stoneware, and other ceramic wares not otherwise provided for:
- (a) In filters and articles bearing evident signs of being for sanitary construction, and parts therefor identifiable as such, ten per centum ad valorem.
 - (b) In common bottles, jars, crucibles, cupels, kitchen utensils and flowerpots, neither gilt, painted, glazed, decorated, or ornamented, fifteen per centum ad valorem.
 - (c) In articles not otherwise provided for, neither gilt, painted, glazed, decorated, nor ornamented, twenty per centum ad valorem.
 - (d) In dishes, tableware, or articles not otherwise provided for, glazed or plain-tinted, but neither gilt, painted, decorated, nor ornamented, twenty-five per centum ad valorem.
 - (e) In dishes, tableware, or articles not otherwise provided for, painted, gilt, decorated, or ornamented, forty per centum ad valorem.
 - (f) Fine decorated wares, in jardinières, flower stands, vases, and articles for decorative purposes, statuettes, high and bas-reliefs, and Satsuma, Sevres, and similar fine porcelains, whether decorated or not, fifty per centum ad valorem.

GROUP 6.—POTTERY, EARTHENWARE, AND PORCELAIN.

17. Common clay:

- (a) In common bricks, fire bricks, and squares, unglazed, for building and industrial purposes, G. W., one thousand kilos, thirty cents;
- (b) Pressed, vitrified, or glazed bricks or squares, G. W., one thousand kilos, sixty cents;
- (c) In tubes or pipes, not varnished, vitrified or glazed, for building or drainage purposes, G. W., one hundred kilos, ten cents;
- (d) In tubes or pipes, varnished, glazed, or vitrified, for industrial or drainage purposes, G. W., one hundred kilos, twenty cents.

18. Ceramic tiles:

- (a) Varnished, vitrified, or not, plain and undecorated, G. W., one hundred kilos, thirty-two cents;
- (b) The same, glazed, ornamented, or decorated, G. W., one hundred kilos, one dollar and twenty cents.

19. Earthen and stone ware:

- (a) Household or kitchen utensils, except dishes or tableware, not gilt, painted, or ornamented in relief, G. W., one hundred kilos, sixty-four cents;
- (b) Dishes, tableware, or other articles not specially provided for, not gilt, painted, or ornamented in relief, G. W., one hundred kilos, one dollar and sixty cents;
- (c) Flowerpots of common earthenware and common bottles of the same, G. W., one hundred kilos, eighty cents;
- (d) Articles not specially provided for, gilt, painted, or ornamented in relief, G. W., one hundred kilos, four dollars and forty cents.

20. Faience, not specially provided for:

- (a) Neither painted, gilt, nor ornamented in relief, G. W., one hundred kilos, two dollars and eighty cents;
- (b) Gilt, painted, or with ornaments in relief, G. W., one hundred kilos, five dollars:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than sixty per centum ad valorem.

21. Porcelain, in dishes or hollow ware and all other articles not specially provided for:

- (a) Neither painted, gilt, nor ornamented in relief, G. W., one hundred kilos, four dollars;
- (b) Painted, gilt, ornamented in relief, or with letters in relief, G. W., one hundred kilos, six dollars;
- (c) Ordinary clear white, transparent or not, which on fracture appears to be of a bluish gray tint, evidencing that it was manufactured from an inferior raw material only, not painted, gilt, ornamented in relief, or with letters in relief, G. W., one hundred kilos, one dollar and sixty cents:

Provided, That none of the articles classified under letters (a) and (b) of this paragraph shall pay a less rate of duty than sixty per centum ad valorem.

12. Manufactures of earths and clays not otherwise provided for:

- (a) Plain, twenty-five per centum ad valorem.
- (b) Ornamented or decorated, forty per centum ad valorem.

GROUP 2.—PRECIOUS STONES, PEARLS, AND IMITATIONS THEREOF.

- 13. Precious and semiprecious stones, including jade, tiger-eye, chalcedony, opal, and similar stones not otherwise provided for, any of the foregoing cut or uncut, but unmounted or unset, and not further manufactured, pearls unmounted or unset, diamond dust and bort, fifteen per centum ad valorem.
- 14. Doublets and other imitations of precious and of semiprecious stones, and imitation pearls, thirty per centum ad valorem.

GROUP 3.—GLASS AND MANUFACTURES THEREOF.

NOTE.—Articles ground or cut only for the purpose of truing them or fitting stoppers shall not be held to be cut glass.

15. Common hollow glassware:

- (a) In demijohns, carboys, jars, bottles, flasks, and similar receptacles, whether empty or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for), ten per centum ad valorem.
- (b) Siphon bottles, thirty per centum ad valorem.

16. Glass, crystal, and glass imitating crystal:

- (a) In decanters, glasses, tumblers, cups, goblets, saucers, plates, dishes, pitchers, bowls, candlesticks, pillar-lamps, bracket-lamps, and other articles of table service or for lighting; washbowls, wash basins, soap dishes, toothbrush holders and washstand pitchers, any of the foregoing not cut, engraved, painted, enameled, nor gilt, twenty-five per centum ad valorem.
- (b) The same, cut, engraved, painted, enameled or gilt, fifty per centum ad valorem.

17. Lamp chimneys:

- (a) Neither engraved nor ornamented (except as to such fluting and finishing as may be made in the process of manufacture), twenty-five per centum ad valorem.
- (b) Other, fifty per centum ad valorem.

22. Porcelain, plain, in door knobs and similar articles, not decorated, not specially provided for, G. W., one hundred kilos, four dollars;
 (a) The same wares, gilt, painted, or with ornaments in relief, G. W., one hundred kilos, eight dollars.
23. Statuettes, flower stands, vases, high and basreliefs, articles for toilet purposes and house decoration, all of said articles of clay, faience, stoneware, porcelain or bisque; bowls for opium pipes and cloisonné vases, N. W., kilo, twenty-five cents:
Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than sixty per centum ad valorem.

GROUP 7.—PRECIOUS STONES, PEARLS, AND IMITATIONS OF THE SAME, UNSET.

24. Precious stones and doublets, unset: Ad valorem, fifteen per cent.
 25. Pearls, unset, fifteen per centum ad valorem.
26. Imitations of precious stones and of pearls, unset, fifteen per centum ad valorem.

GROUP 5.—CRYSTAL AND GLASS.

12. Common or ordinary hollow glassware, G. W., one hundred kilos, eighty cents.
 (a) Siphons for aerated waters, G. W., one hundred kilos, two dollars and eighty cents.
13. Crystal, and glass imitating crystal:
 (a) Articles cut, engraved, painted, enameled, or gilt, G. W., one hundred kilos, twelve dollars;
 (b) The same, neither cut, engraved, painted, enameled, nor gilt, G. W., one hundred kilos, five dollars and sixty cents;
 (c) Lamp chimneys of all kinds, per one hundred chimneys, twenty-five cents.

NOTE.—Decanters, glasses, tumblers, cups, goblets, saucers, plates, dishes, pitchers, bowls, candlesticks, pillar-lamps, bracket-lamps, and other articles of table service and lighting, white or colored, and statuettes, flower stands, vases, urns, and similar articles for toilet purposes or house decoration are included in this paragraph.

18. Glass or crystal in plates, slabs, and similar forms:

- (a) Slabs, cones or prisms, for paving or roofing, gross weight, one hundred kilos, one dollar and sixty-five cents.
- (b) Common window glass, neither polished, beveled, engraved nor annealed, twenty-five per centum ad valorem.
- (c) The same, set in lead, or frosted plain or in design; plate glass, polished, beveled or not, thirty-five per centum ad valorem.
- (d) The same, engraved or enameled, fifty per centum ad valorem.

19. Mirrors of all kinds, framed or mounted (with whatever material), or not, including the value of the frames and mountings, thirty-five per centum ad valorem.

20. Other manufactures of glass:

- (a) In spectacles, eyeglasses, and goggles, also lenses for same, mounted or unmounted, including the value of the mountings, twenty-five per centum ad valorem.
- (b) In flower stands, vases, urns, and similar articles for toilet and decorative purposes, neither cut, painted, enameled, nor gilt, forty per centum ad valorem.
- (c) The same, cut, painted, enameled, or gilt, sixty per centum ad valorem.
- (d) Powdered or crushed glass, twenty-five per centum ad valorem.
- (e) Manufactures not otherwise provided for, in which glass is the component material of chief value, thirty-five per centum ad valorem.

CLASS II.—COAL, SCHISTS, BITUMENS, AND DERIVATIVES THEREOF.

GROUP 1.—COAL.

21. Coal and coke, gross weight, one thousand kilos, twenty-five cents.

GROUP 2.—SCHISTS, BITUMENS, AND DERIVATIVES THEREOF.

[NOTE.—Petroleum and its products transferred to free list, paragraph 313.]

14. Plate glass or plate crystal:

- (a) Slabs for paving or roofing, G. W., one hundred kilos, one dollar and sixty-five cents;
- (b) For windows or in other articles, provided that they are neither polished, beveled, engraved, nor annealed, G. W., one hundred kilos, two dollars and twenty cents;
- (c) Window glass set in lead; frosted pane glass, plain or in design; and plate glass polished, beveled or not, G. W., one hundred kilos, four dollars and fifty cents;
- (d) Articles engraved or enameled, G. W., one hundred kilos, ten dollars.

15. Mirrors and looking-glasses of glass and crystal:

- (a) Common mirrors not exceeding two millimeters in thickness, G. W., kilo, four cents;
- (b) Other mirrors, not beveled, G. W., kilo, seven cents;
- (c) Beveled mirrors, G. W., kilo, twelve cents.

16. Other articles and manufactures of glass:

- (a) All kinds of spectacles, eye-glasses, and goggles, and glasses for same, per dozen, twenty-five cents;
- (b) Other articles, neither cut, engraved, painted, enameled, nor gilt, G. W., one hundred kilos, four dollars;
- (c) The same, either cut, engraved, painted, enameled, or gilt, G. W., one hundred kilos, eight dollars.

NOTE.—Washbowls, wash basins, soap dishes, toothbrush holders, and washstand pitchers are included in this number.

Provided, That none of the articles classified under paragraphs thirteen and sixteen shall pay a less rate of duty than thirty per centum ad valorem, and none of the articles classified under paragraphs twelve, fourteen, and fifteen shall pay a less rate of duty than twenty per centum ad valorem.

GROUP 2.—COAL.

- 6. Coal and coke, G. W., one thousand kilos, twenty-five cents.

GROUP 3.—SCHISTS, BITUMENS AND THEIR DERIVATIVES.

In case of doubt as to the clearance of crude petroleum, the following rules shall be observed:

1. A sample of two hundred cubic centimeters shall be taken from each fifty cases or less comprised in the declaration and belonging to the same kind of goods. If the oil is imported in bulk or in tanks, samples of equal quantities shall be taken from each receptacle in which the oil is contained, sufficient to make more than two liters in all after mixing.

2. These samples shall be thoroughly mixed in a large receptacle, and when the discharge of the shipment is terminated, two liters are taken therefrom and put into separate bottles, which are sealed and furnished with labels signed by the customs employees and the interested party. These

22. Tars and pitches not otherwise provided for, unrefined tar oils, asphaltums, asphalts, asphalt paving blocks, crude oils derived from shales, axle grease, carbolineum and similar compounds, any of the foregoing not derived from petroleum and not otherwise provided for, gross weight, one hundred kilos., twenty cents.

bottles shall be forwarded to the customs chemical expert in order to be assayed.

3. Immediately after this operation the goods shall be cleared and the corresponding duty applied, but the interested party shall always be bound by the results of the analysis, and the clearance shall not be deemed definite until that result be known.

4. The samples must be assayed within one month, and the interested party has the right to be present when the samples are opened and analyzed, provided that he has made a written request to this effect at the time of identifying the samples by affixing his signature to the labels. He may also appeal to the collector of the islands from the report of the experts.

5. Should the interested party in his appeal request that a new analysis be made, this operation shall be effected at his expense if the report of the experts be sustained. In contrary case the expense shall be borne by the government.

6. The following shall be considered:

(a) As crude oil derived from the distillation of slates or schists, those obtained from first distillation having a specific gravity of from nine hundred to nine hundred and twenty, at a temperature of twenty-one and one-ninth Centigrade, or measured on a Baumé scale for fluids lighter than water, which giving a reading from about twenty-seven (corresponding to a specific gravity of about nine hundred) to twenty-two (corresponding to a specific gravity of about nine hundred and twenty-four).

(b) As crude and natural petroleum, that imported in the state in which found when extracted from the well, and which had undergone no operation whatever, whereby the natural chemical composition is altered or modified. When gradually and continuously distilled up to a temperature of three hundred degrees Centigrade, this petroleum must leave a residuum exceeding twenty per centum of its primitive weight.

7. Tar and mineral pitch, bitumens, schists, unrefined creosote, asphalt, and also asphalt paving blocks, G. W., one hundred kilos, ten cents;

The customs authorities must take care that under the denomination of tar, or mixtures containing tar, no oils derived from schists are imported. Tar must not contain in appreciable proportions volatile products or oils which might be extracted by means of distillation at three hundred degrees Centigrade. Though imported under the name of asphalts, or bitumens, impure paraffin, or other products must be included in number one hundred and two of Class III.

8. Crude oils derived from schists, including crude petroleum and axle grease for cars and carts, G. W., one hundred kilos, ten cents;

Crude mineral oils mixed with crude animal oils, as well as crude mineral oils mixed with crude vegetable oils when these oils are exclusively destined to lubricating machinery, are likewise dutiable according to this number.

CLASS III.—METALS AND MANUFACTURES THEREOF.

GROUP 1.—GOLD, SILVER, AND PLATINUM; ALLOYS THEREOF; GOLD AND SILVER PLATED ARTICLES.

23. Gold, platinum, and alloys thereof:

- (a) In jewelry, plate and goldsmiths' wares not otherwise provided for, hectog., twelve dollars and fifty cents.
- (b) The same, set with pearls or with precious or semiprecious stones, hectog., twenty-five dollars.
- (c) The same, set with doublets or with imitations of pearls or of precious or semiprecious stones, hectog., seventeen dollars and fifty cents.
- (d) Articles or manufactures of gold or platinum (except jewelry), composed in part of other materials, in which the component material of chief value is gold or platinum, not otherwise provided for, pellets for use in dentistry, solder and foil, hectog., three dollars.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

24. Silver and alloys thereof:

- (a) In jewelry, plate and silversmiths' wares not otherwise provided for, hectog., one dollar.
- (b) The same, set with pearls or with precious or semiprecious stones, hectog., five dollars.
- (c) The same, set with doublets or with imitations of pearls or of precious or semiprecious stones, hectog., five dollars.
- (d) Articles or manufactures of silver (except jewelry), composed in part of other materials, in which the component material of chief value is silver, not otherwise provided for, solder and foil, hectog., forty cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

9. Petroleum and other mineral oils, rectified or refined, intended for illumination or lubrication, N. W., one hundred kilos, one dollar and twenty-five cents.

10. Benzine, and mineral oils not specially mentioned, including vaseline, G. W., one hundred kilos, one dollars and twenty-five cents.

(a) Gasoline, G. W., one hundred kilos, sixty-five cents.

All mineral oils not having the properties described in paragraph (a) of rule six of the rules for this group shall be considered as refined.

CLASS II.—METALS AND ALL MANUFACTURES IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT.

GROUP 1.—GOLD, SILVER, AND PLATINUM, AND ALLOYS OF THESE METALS, AND GOLD AND SILVER PLATE.

27. Gold and platinum or alloys thereof:

(a) In jewelry, plate, and goldsmith's wares, not otherwise provided for, N. W., hectog, twelve dollars and fifty cents.

(b) Same set with pearls or precious stones, not otherwise provided for, N. W., hectog, twenty-five dollars:

(c) Same set with doublets, imitation precious stones, or imitation pearls, N. W., hectog, seventeen dollars and fifty cents.

(d) Same manufactured into articles other than jewelry or plate, except as otherwise specially provided, N. W., hectog, three dollars.

28. Silver:

(a) In jewelry, plate, and toilet articles, not set with pearls or precious stones, or imitation pearls or imitation precious stones, N. W., hectog, one dollar;

(b) In jewelry, plate, toilet articles, and all manufactures of silver, set with pearls or precious stones, N. W., hectog, fifteen dollars and fifty cents.

(c) In jewelry, plate, toilet articles, and all manufactures of silver, set with imitation pearls or imitation precious stones, N. W., hectog, eight dollars.

(d) Other articles and manufactures of silver, not specially provided for, including toilet articles and plate composed in part of glass, porcelain, clay, steel, or common metal, of which the material of chief value is silver; also silver manufactured for dentists when not in sheets; solder and silver foil, N. W., hectog, forty cents.

25. Gold and silver plated wares:

- (a) In jewelry, kilo, two dollars and forty cents.
- (b) In lamps not otherwise provided for, picture frames, knives, forks, and spoons, carriage and coffin fittings, saddlery hardware, foil, kilo, sixty cents.
- (c) Not otherwise provided for, kilo, two dollars.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

GROUP 2.—CAST IRON.

NOTE.—Malleable cast iron and manufactures thereof shall be dutiable as wrought iron.

26. Articles of cast iron, painted or not, but not otherwise coated or ornamented, neither polished nor turned, gross weight:

- (a) Bars, beams, plates, grates for furnaces, columns and pipes, one hundred kilos, thirty-five cents.
- (b) Other, one hundred kilos, seventy-five cents.

27. Other articles of cast iron (except those covered or coated with gold or silver), fifteen per centum ad valorem.

GROUP 3.—WROUGHT IRON AND STEEL.

28. Wrought iron and steel:

- (a) In rails, straight or bent, crossings and similar track sections, switch rails, and portable tramways, gross weight, one hundred kilos, forty cents.

29. Gold and silver plated wares:

- (a) Gold and silver plated jewelry, N. W., kilo, two dollars and forty cents;
- (b) Gold and silver plated wares other than jewelry, N. W., kilo, two dollars:

Provided, That none of the articles classified under paragraphs twenty-seven, twenty-eight, and twenty-nine shall pay a less rate of duty than twenty-five per centum ad valorem: *And provided further*, That all articles classified for duty under paragraphs twenty-seven, twenty-eight, and twenty-nine shall pay the prescribed rates on the net weight of the articles themselves, and that the immediate packing in which they are contained shall be assessed for duty under the paragraph covering the article of which it is manufactured.

GROUP 2.—CAST IRON.

Articles of malleable cast iron are dutiable as manufactures of wrought iron.

30. Pigs, G. W., one hundred kilos, ten cents.

31. Articles not coated or ornamented with another metal or porcelain, neither polished nor turned:

- (a) Bars, beams, plates, grates for furnaces, columns, and pipes, G. W., one hundred kilos, thirty-five cents;
- (b) Lubricating boxes for railway trucks and carriages, and railway chairs, G. W., one hundred kilos, thirty cents;
- (c) Articles, other, not elsewhere mentioned, G. W., one hundred kilos, seventy-five cents.

32. Articles of all kinds not coated or ornamented with another metal or porcelain, either polished or turned, N. W., one hundred kilos, one dollar and twenty cents.

33. Articles of all kinds, enameled, bronze, gilt, tinned, or coated, or with ornaments, borders, or parts of other metals (gold or silver excepted), or combined with glass or ceramic ware, N. W., one hundred kilos, two dollars:

Provided, That none of the articles classified under paragraphs thirty-two and thirty-three shall pay a less rate of duty than fifteen per centum ad valorem.

GROUP 3.—WROUGHT IRON AND STEEL.

34. Iron, soft or wrought, in ingots or "tochos," steel in ingots, G. W., one hundred kilos, twenty-four cents.

35. Wrought iron or steel, rolled:

- (a) Rails, G. W., one hundred kilos, thirty cents;
Bent rails, or rails screwed or bolted together in crossings, and similar simple track sections, shall be dutiable under letter (a) of this paragraph, with a surtax of thirty per centum.

28. Wrought iron and steel—Continued.

- (b) Metal cross-ties, switches, tongues, frogs, fishplates, and chairs, gross weight, one hundred kilos, forty-five cents.

- (c) In bars or beams (except of crucible steel), not cut to measure, perforated, or riveted or fastened together, rods, tires, and hoops, gross weight, one hundred kilos, forty cents.

Provided, That bars or rods not exceeding fifteen millimeters in diameter and steel known as "bamboo steel," classified under clause (c) of this paragraph, shall not pay a less rate of duty than fifteen per centum ad valorem.

- (d) The same, of crucible steel, gross weight, one hundred kilos, two dollars and sixty-five cents.

Provided, That no article classified under clause (d) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

29. Wrought iron or steel in sheets, gross weight:

- (a) Plain and unpolished, one hundred kilos, fifty cents.
(b) Polished, corrugated, perforated, or cold rolled, galvanized or not, and hoop iron, one hundred kilos, one dollar.

Provided, That any of the articles or materials classified under this clause, made up in hoops, ridgings, eaves, drain pipes, gutters, ceilings, shingles, ceiling centers, borders, friezes, dados, and similar articles, shall be dutiable at the rate herein provided, with a surtax of one hundred per centum.

- (c) Tinned, terneplate, and tin-plate, one hundred kilos, one dollar and twenty cents.

30. Wrought iron or steel, in pieces, in the rough, gross weight:

- (a) Neither polished, turned, nor adjusted, one hundred kilos, sixty-five cents.
(b) Rough-turned or lathed, but neither polished nor adjusted, one hundred kilos, one dollar.

35. Wrought iron or steel, rolled—Continued.

- (b) Bars and beams, neither perforated, riveted with screws, nor cut to measure, of all kinds (excepting fine crucible steel), including rods, tires, and hoops, G. W., one hundred kilos, sixty cents;

The rods in question are iron or steel rods exceeding eight millimeters in thickness employed in the manufacture of iron wire.

- (c) The same, of crucible steel, G. W., one hundred kilos, one dollar and five cents;

Crucible steel is distinguishable from bar and other pieces of iron or common steel by its sharp edges. The surface is very smooth, of a bluish color darker than that of iron, and its fracture is close grained. (This steel is generally imported in round, triangular, square, octagonal, or flat bars.)

36. Wrought iron and steel in sheets, rolled:

- (a) Neither polished nor tinned, and hoop iron, G. W., one hundred kilos, seventy-eight cents;

By hoop iron (fleges) shall be understood unpolished, flat bands or circles less than three millimeters in thickness.

- (b) Tinned and tin plate, G. W., one hundred kilos, one dollar;

- (c) Polished, corrugated, perforated, cold rolled, galvanized or not, and bands of polished hoop iron, G. W., one hundred kilos, ninety cents:

Provided, That any of the foregoing made up in ridgings, eaves, drainpipes, gutters, and similar articles shall be dutiable at the rate provided for the respective materials, with a surtax of one hundred per centum.

37. Wrought iron or steel:

Cast in pieces in the rough, neither polished, turned, nor adjusted, weighing each:

- (a) Twenty-five kilos or more, G. W., one hundred kilos, seventy-five cents;
- (b) Less than twenty-five kilos, G. W., one hundred kilos, one dollar.

31. Wrought iron or steel, in pieces, finished, gross weight:
 - (a) Wheels weighing each more than one hundred kilos, axles, springs, brake-shoes, drawbars, brake-beams, bumpers, couplings, lubricating boxes, and similar articles for railways and tramways, one hundred kilos, forty-five cents.
 - (b) Wheels weighing each one hundred kilos or less, axles and springs for vehicles, not otherwise provided for, one hundred kilos, one dollar and five cents.
32. Wrought iron or steel in large pieces, composed of bars, beams, or sheets, for structural purposes, perforated or cut to measure, fastened together or not, gross weight, one hundred kilos, one dollar and twenty-five cents.
33. Wrought iron or steel pipes, gross weight:
 - (a) Plain, painted, tarred, or galvanized, one hundred kilos, one dollar and ten cents.
 - (b) Other (except those coated or covered with gold or silver), one hundred kilos, one dollar and fifty cents.
34. Wrought iron or steel wire:
 - (a) More than one millimeter in diameter, plain, galvanized, or coppered, wire cables and ropes, and barbed wire, ten per centum ad valorem.
 - (b) One millimeter or less in diameter, plain, galvanized, or coppered, and wire netting, fifteen per centum ad valorem.
 - (c) Other, including those covered with textiles, twenty-five per centum ad valorem.
 - (d) Gauze, cloths, and screenings, in the piece, twenty per centum ad valorem.
 - (e) In other manufactures (except those covered or coated with gold or silver), not otherwise provided for, twenty-five per centum ad valorem.
35. Wrought iron or steel chains, in the piece or otherwise (except in trinkets or jewelry):
 - (a) Exceeding five millimeters in diameter, ten per centum ad valorem.
 - (b) Other, plain, painted, or galvanized, fifteen per centum ad valorem.
 - (c) The same, covered or coated with other metals (except gold or silver), twenty-five per centum ad valorem.
36. Anvils, ten per centum ad valorem.
37. Nuts, bolts, rivets, and washers, one hundred kilos, two dollars.
38. Nails, clasp nails, and staples, ten per centum ad valorem.
39. Screws, tacks, and brads, fifteen per centum ad valorem.
40. Saddlery hardware (except chains and buckles), plain, or covered or coated with other metals or materials (except gold or silver), fifteen per centum ad valorem.

38. Wrought iron or steel cast in pieces, finished :

- (a) Wheels weighing more than one hundred kilos, fishplates, chairs, sleepers, axles and springs for railways and tramways, and lubricating boxes, G. W., one hundred kilos, forty-five cents;
- (b) Wheels weighing one hundred kilos or less; axles and springs other than for railways and tramways, and cranks, G. W., one hundred kilos, one dollar and five cents.

39. Wrought iron or steel pipes:

- (a) Covered with sheet brass, G. W., one hundred kilos, one dollar and forty cents;
- (b) Other, galvanized or not, G. W., one hundred kilos, one dollar and five cents.

40. Wrought iron or steel wire, galvanized or not:

- (a) Two millimeters or more in diameter, N. W., one hundred kilos, seventy-five cents;
- (b) More than half and less than two millimeters in diameter, N. W., one hundred kilos, one dollar;
- (c) One half millimeter or less in diameter and wire covered with a textile, N. W., one hundred kilos, one dollar and forty cents.

41. Wrought iron or steel in large pieces, composed of bars or bars and sheets fastened by means of rivets or screws; the same, unrivited, perforated, or cut to measure, for bridges, frames, buildings, or other similar constructions, G. W., one hundred kilos, one dollar.

45. Cables, fencing (barbed wire), netting; furniture springs, N. W., one hundred kilos, seventy-five cents.

43. Anvils, G. W., one hundred kilos, one dollar and seventy-five cents.

47. Screws, nuts, bolts, washers, and rivets, N. W., one hundred kilos, two dollars.

48. Nails, clasp nails, tacks and brads, N. W., one hundred kilos, one dollar.

49. Saddlery hardware:

- (a) Common, made of iron or steel, common bits, halter chains, spurs, buckles, and all finishes of common harness, not nickled or covered with other metals or materials, N. W., one hundred kilos, three dollars;

41. Buckles (except trinkets or ornaments, or covered or coated with gold or silver), fifteen per centum ad valorem.
42. Cutlery:
- (a) Butchers', shoemakers', saddlers', plumbers', painters', pruning, budding, kitchen, bread, and cheese knives, table knives and forks; any of the foregoing with handles of common wood, or of iron, japanned or not, not covered or coated with other metals, and common scissors or shears, plain, glazed, or japanned, and grass, garden, hedge, pruning, and sheep shears, and fishhooks, twenty per centum ad valorem.
 - (b) Pocket cutlery, hunting and sheath knives, side arms (not fire) and parts therefor, razors, and other cutlery, including scissors and shears not otherwise provided for (except those covered or coated with gold or silver), thirty per centum ad valorem.
 - (c) Sword canes and similar articles and weapons with concealed blades, eighty per centum ad valorem.
43. Firearms of all kinds and detached parts therefor, forty per centum ad valorem.
44. Manufactures of terneplate or tin plate:
- (a) In articles not otherwise provided for, plain, painted, varnished, or japanned, fifteen per centum ad valorem.
 - (b) The same, including vehicle lamps, covered, coated, or combined with other metals or materials (except gold or silver), twenty per centum ad valorem.
 - (c) Vehicle lamps, covered or coated to any extent with gold or silver, in which the component material of chief value is tin plate, twenty-five per centum ad valorem.
45. Manufactures not otherwise provided for, in which wrought iron or steel is the component material of chief value:
- (a) Plain, painted, varnished, or japanned, or covered or coated with lead, tin, or zinc, fifteen per centum ad valorem.
 - (b) Other (except those covered or coated with gold or silver), twenty per centum ad valorem.

49. Saddlery hardware—Continued.

- (b) The same, ornamented, nickled or covered with other metals or materials, N. W., one hundred kilos, six dollars.

NOTE.—This paragraph shall include similar buckles used by carriage makers.

50. Buckles, not gold or silver plated, nor specially provided for:

- (a) Bronze gilt or nickled, N. W., kilo, twenty cents.
- (b) Others not specially provided for, N. W., kilo, fifteen cents.

54. Cutlery:

- (a) Butchers', shoemakers', saddlers', kitchen, bread, vegetable, cheese, plumbers', and painters' knives; table knives and forks with common wood or iron handles (not nickled); scissors and shears with glazed or japanned bows, N. W., kilo, fifteen cents;
- (b) Pocket cutlery, side arms (not fire) and parts for same; razors, N. W., kilo, sixty cents;
- (c) Pruning and budding knives, grass, garden, hedge, pruning and sheep shears, N. W., kilo, five cents;
- (d) Fishhooks; all other cutlery, including scissors and shears, not specially provided for, N. W., kilo, thirty cents;
- (e) Surgical and dental instruments of all kinds, cutlery or not, including those of other materials except gold, platinum, or silver; and including, also, medical induction batteries and thermocauteries, N. W., kilo, thirty cents.

Provided, That none of the articles classified under paragraphs fifty-one, fifty-two, fifty-three, and fifty-four shall pay a less rate of duty than fifteen per centum ad valorem.

55. Small arms and barrels:

- (a) Barrels, unfinished, for portable arms, N. W., kilo, twenty-five cents;
- (b) Barrels, finished, for portable arms, N. W., kilo, sixty cents;
- (c) Pistols and revolvers, also their detached parts, except barrels, N. W., kilo, three dollars.

56. Other arms, breech and muzzle loading, and detached parts thereof, except barrels, N. W., kilo, two dollars.

57. Manufactures of tin plate, N. W., one hundred kilos, five dollars.

58. Wrought iron or steel in common articles of all kinds not specially provided for, though coated with lead, tin, or zinc, or painted or varnished, N. W., one hundred kilos, two dollars and fifty cents:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

GROUP 4.—COPPER AND ALLOYS THEREOF.

46. Copper and alloys thereof, in bars, pipes, and sheets, and alloys of copper (except Muntz metal), in lumps and ingots, ten per centum ad valorem.
47. Copper and alloys thereof, in wire:
- (a) Plain, fifteen per centum ad valorem.
 - (b) Blanched, gilt, or nickeled, twenty-five per centum ad valorem.
 - (c) Covered with textiles, not otherwise provided for, or with insulating materials, and cables for conducting electricity, and trolley wire, ten per centum ad valorem.
 - (d) Covered with silk, not otherwise provided for, twenty-five per centum ad valorem.
- (e) Gauze, cloths, and screenings, in the piece, twenty per centum ad valorem.
- (f) Manufactures not otherwise provided for, in which wire of copper or its alloys is the component material of chief value (except when covered or coated with gold or silver), twenty-five per centum ad valorem.

59. Wrought iron or steel in articles of all kinds not specially mentioned, fine, that is, polished, enameled, coated with porcelain, nickel, or other metals (with the exception of lead, tin, zinc, gold, or silver), or with ornaments, borders, or parts of other metals (except gold or silver), or combined with glass or earthenware, N. W., one hundred kilos, four dollars: *Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

GROUP 4.—COPPER AND ALLOYS OF COMMON METALS WITH COPPER (BRASS, BRONZE, AND SO FORTH).

60. Copper scales (laminæ), copper of first fusion, old copper, brass, and so forth, G. W., one hundred kilos, one dollar and fifty cents.
61. Copper and alloys of copper; in ingots, G. W., one hundred kilos, two dollars.
62. The same rolled in bars of all kinds, G. W., one hundred kilos, two dollars and twenty-five cents.
63. The same rolled in sheets, G. W., one hundred kilos, two dollars and fifty cents.
64. The same in wire, galvanized or not:
- (a) One millimeter or more in diameter, N. W., one hundred kilos, four dollars and fifty cents;
 - (b) Less than one millimeter in diameter, N. W., one hundred kilos, four dollars and fifty cents;
 - (c) Silvered or nickeled, N. W., kilo, thirty-five cents.
65. The same in wire, covered with textiles other than silk, not specially provided for, or with insulating materials; cables for conducting electricity, N. W., one hundred kilos, five dollars;
- (a) The same in wire covered with silk, flexible or not, N. W., kilo, fifteen cents.
66. The same in wire gauze:
- (a) Up to two hundred threads per inch, N. W., kilo, four cents;
 - (b) Of two hundred threads or more per inch, N. W., kilo, ten cents.
67. The same in pipes, bearings, and plates for fireplaces, either wrought or partially wrought, G. W., one hundred kilos, three dollars and twenty-five cents.
68. The same in nails, tacks, crochet hooks, pins, pens, hairpins, screws, nuts, bolts, washers, and rivets:
- (a) Nails, tacks, screws, nuts, bolts, washers, and rivets, bronze-gilt or nickeled, N. W., kilo, twenty cents;
 - (b) Same, not bronze-gilt or nickeled, N. W., kilo, five cents;
 - (c) Pins, pens, crochet hooks, and hairpins, N. W., kilo, thirty cents.
44. Wire gauze:
- (a) Up to forty threads per square inch, N. W., one hundred kilos, three dollars;
 - (b) Of forty threads or more per square inch, N. W., one hundred kilos, five dollars.

48. Manufactures not otherwise provided for, in which copper or alloys thereof is the component material of chief value:
- (a) Plain, polished, varnished, painted, tinned, or japanned, twenty per centum ad valorem.
 - (b) Other (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

GROUP 5.—OTHER METALS AND ALLOYS THEREOF.

49. Mercury, gross weight, kilo., ten cents.

50. Nickel, aluminum, and alloys thereof:

- (a) In bars, sheets, pipes, and wire, fifteen per centum ad valorem.
- (b) In articles not otherwise provided for, twenty-five per centum ad valorem.

51. Tin and alloys thereof:

- (a) In bars, sheets, pipes, and wire, in thin leaves (tin foil), and alloys in lumps or ingots, ten per centum ad valorem.
- (b) In articles not otherwise provided for (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

52. Zinc, lead, and metals not otherwise provided for, and alloys thereof:

- (a) In bars, sheets, pipes, wire, and type, and sanitary traps and other plain articles bearing evident signs of being for sanitary construction, and alloys in lumps or ingots, ten per centum ad valorem.
- (b) In plain articles not otherwise provided for, fifteen per centum ad valorem.
- (c) In articles gilt, nicked, or otherwise embellished (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

39. Copper and alloys of copper:

- (a) In articles not specially provided for, varnished or not, N. W., kilo, fifteen cents;
- (b) In articles of bronze gilt or nickeled, not specially provided for, except when exclusively used for sanitary constructions, N. W., kilo, thirty cents;
- (c) In articles of bronze gilt or nickeled, when exclusively used for sanitary constructions, N. W., kilo, twenty cents;

By "sanitary construction" are meant the fixtures, fittings, and attachments such as pipes, valves, drains, spigots, basins, faucets, and douches, used in modern sanitary house plumbing and for bathrooms:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

GROUP 5.—OTHER METALS AND THEIR ALLOYS.

70. Mercury, G. W., kilo, ten cents.

71. Nickel, aluminum, and their alloys:

- (a) In lumps and ingots, G. W., one hundred kilos, four dollars;
 - (b) In bars, sheets, pipes, and wire, N. W., one hundred kilos, six dollars;
 - (c) In all other articles of nickel, N. W., kilo, fifty cents;
 - (d) In cooking utensils of aluminum, N. W., kilo, twenty-five cents;
 - (e) In all other articles of aluminum, N. W., kilo, one dollar;
- Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

72. Tin and alloys thereof:

- (a) In lumps or ingots, G. W., one hundred kilos, two dollars;
- (b) In bars, sheets, pipes, and wire, N. W., one hundred kilos, three dollars and fifty cents;
- (c) Hammered in thin leaves (tin foil) and capsules for bottles, N. W., kilo, five cents;
- (d) In other articles of all kinds, N. W., kilo, thirty cents.

73. Zinc, lead, and other metals, not specially mentioned, as well as their alloys:

- (a) In lumps or ingots, G. W., one hundred kilos, fifty cents.
- (b) In bars, sheets, pipes, and wire, including shot, G. W., one hundred kilos, seventy-five cents;
- (c) Articles bronze gilt or nickeled, except when exclusively used for sanitary construction, N. W., kilo, fifty cents;
- (d) Articles bronze gilt or nickeled, when used exclusively for sanitary construction, N. W., kilo, twenty cents;

CLASS IV.—SUBSTANCES EMPLOYED IN PHARMACY, AND CHEMICAL INDUSTRIES; DRUGS, CHEMICALS, PIGMENTS, AND VARNISHES.

GROUP 1.—SIMPLE DRUGS.

53. Oleaginous seeds, copra, and cocoanuts, gross weight:
- (a) Crude, one hundred kilos., eighty cents.
 - (b) In meal, flour, or cakes, not otherwise provided for, one hundred kilos., one dollar and fifty cents.
54. Resins and gums:
- (a) Colophony (common or navy resin), Burgundy and similar pitch, and Stockholm tar, ten per centum ad valorem.
 - (b) Other, when not in the form of a pharmaceutical product or preparation, twenty per centum ad valorem.
55. Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, fruits, flowers, dried fibers, grains, herbs, leaves, lichens, mosses, stems, seeds aromatic and seeds of morbid growth, weeds, woods, and similar vegetable products, crude, neither edible nor in the form of a pharmaceutical product or preparation, not otherwise provided for, including weight of immediate containers, one hundred kilos, three dollars.
- Provided,* That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
56. Ginseng root, kilo., five dollars.
- Provided,* That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
57. Animal products employed in medicine, crude, neither edible nor in the form of a pharmaceutical product or preparation, not otherwise provided for, including weight of immediate containers, one hundred kilos., four dollars.
- Provided,* That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

73. Zinc, lead, etc.—Continued.

- (e) Zinc nails and tacks, neither bronze gilt nor nickel, N. W., kilo, six cents;
- (f) In other articles, including type, N. W., kilo, fifteen cents.
Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

CLASS III.—SUBSTANCES EMPLOYED IN PHARMACY AND CHEMICAL INDUSTRIES, AND PRODUCTS COMPOSED OF THESE SUBSTANCES.

GROUP 1.—SIMPLE DRUGS.

76. Oleaginous seed, copra, or cocoanuts, G. W., one hundred kilos, sixty cents.

77. Resins and gums:

- (a) Colophony, Burgundy, and similar pitch and Stockholm tar, G. W., one hundred kilos, twenty-five cents;
- (b) Spirits of turpentine, N. W., one hundred kilos, one dollar seventy-five cents;
- (c) Caoutchouc and gutta-percha, raw or melted in lumps, G. W., one hundred kilos, three dollars;

78. Camphor (raw), aloes, extract of licorice, and other similar vegetable juices not specially provided for, N. W., one hundred kilos, five dollars;

- (a) Camphor, refined, N. W., kilo, fifteen cents.

81. Drugs, such as barks, beans, berries, buds, bulbs, and bulbous roots, fruits, flowers, dried fibers, grains, herbs, leaves, lichens, mosses, stems, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and other similar vegetable products; any of the foregoing which are drugs and not edible and are in crude state, not specially provided for, and not in the form of a pharmaceutical product or preparation, N. W., one hundred kilos, two dollars and fifty cents;

- (a) Ginseng root, N. W., kilo., two dollars.

82. Animal products employed in medicine not specially mentioned, N. W., one hundred kilos, three dollars:

Provided, That none of the articles classified under paragraphs eighty-one and eighty-two shall pay a less rate of duty than twenty per centum ad valorem.

GROUP 2.—PIGMENTS, PAINTS, DYES, AND VARNISHES.

58. Mineral pigments of common, natural occurrence (including ochers, haemitites, barytes, and manganese), substances prepared for calcimines and whitewash, any of the foregoing when dry, ten per centum ad valorem.

NOTE.—Any substance otherwise subject to classification under this paragraph shall, when imported in the form of a liquid or paste, be dutiable under clause (d) of paragraph fifty-nine.

59. Pigments and paints not otherwise provided for:
- (a) White or red lead, dry, fifteen per centum ad valorem.
 - (b) The same, in liquid or paste, putty of all kinds, bituminous paints made from mineral pitch or coal tar (not aniline dyes), twenty per centum ad valorem.
 - (c) Pigments not otherwise provided for, dry, twenty per centum ad valorem.
 - (d) The same, in liquid or paste, twenty-five per centum ad valorem.
60. Varnishes and wood fillers of all kinds, fifteen per centum ad valorem.
61. Spirits of turpentine, ten per centum ad valorem.
62. Inks:
- (a) Printing and lithographic, in any form, fifteen per centum ad valorem.
 - (b) Other, in any form, twenty-five per centum ad valorem.
63. Pencils of paper or wood, filled with lead or other materials, pencils of lead, and charcoal and other crayons not otherwise provided for, fifteen per centum ad valorem.
64. Dyes, dyestuffs, tan bark and tanning extracts, not otherwise provided for:
- (a) Woods, barks, roots, and similar natural products, for dyeing or tanning, ten per centum ad valorem.
 - (b) Extracts from the same, for dyeing or tanning, and cutch in any form, fifteen per centum ad valorem.
 - (c) Cochineal, indigo (natural or synthetic), colors derived from coal, and chemical dye colors not otherwise provided for, thirty per centum ad valorem.

GROUP 2.—COLORS, DYES, AND VARNISHES.

83. Natural colors (ochers, and so forth), in powder or lumps, G. W., one hundred kilos, one dollar.

NOTE.—Natural colors prepared in paste, oil, or water shall be dutiable under paragraph eighty-four (d).

84. Artificial colors of metallic bases:

- (a) White and red lead in powder or lumps, N. W., one hundred kilos, one dollar;
- (b) White and red lead prepared in the paste, oil, or water, also putty, N. W., one hundred kilos, three dollars;
- (c) Other artificial colors of metallic bases, in powder or lumps, N. W., one hundred kilos, two dollars;
- (d) Other artificial or natural colors prepared in paste or ready for use in oil, water, varnish, or turpentine, N. W., one hundred kilos, five dollars.

88. Varnishes, N. W., one hundred kilos, four dollars:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

85. Other artificial colors in powder, crystals, lumps, or paste, N. W., kilo, fifteen cents:

- (a) Printing and lithographic inks, including dry colors for the same not specially provided for; also bituminous paints made from mineral pitch or coal tar (not anilin dyes), N. W., one hundred kilos, two dollars;
- (b) Writing and drawing inks, N. W., one hundred kilos, four dollars;
- (c) Lead, colored, and indelible pencils, and charcoal pencils for drawing, N. W., kilo, fifteen cents:

Provided, That none of the articles classified under paragraphs eighty-four and eighty-five shall pay a less rate of duty than fifteen per centum ad valorem.

86. Natural dyes:

- (a) Woods, barks, roots, and so forth, for dyeing, G. W., one hundred kilos, twenty cents;
- (b) Madder or rubian, G. W., one hundred kilos, two dollars and twenty-five cents;
- (c) Indigo and cochineal, G. W., kilo, ten cents.

87. Artificial dyes:

- (a) Extracts from logwood, orchilla, and other dyeing extracts, N. W., one hundred kilos, one dollar;
- (b) Colors derived from coal, and all other chemical dye colors not specially provided for, N. W., kilo, fifteen cents.

79. Tan bark, G. W., one hundred kilos, ten cents.

399. Indigo, one hundred kilos, twenty-five cents.

400. Indigo employed in dyeing ("tintarron"), one hundred kilos, two and one-half cents.

65. Graphite and manufactures of the same (except axle grease), and polishing, dressing, cleansing, and preserving preparations, for shoes and leather, twenty-five per centum ad valorem.

GROUP 3.—CHEMICAL AND PHARMACEUTICAL PRODUCTS.

66. Sulphur, gross weight, one hundred kilos, fifty cents.
67. Bromine, boron, iodine, and phosphorus, twenty per centum ad valorem.
68. Inorganic acids:
- (a) Hydrochloric, boric, nitric and sulphuric, and mixtures of two or more of the same, gross weight, one hundred kilos, thirty-five cents.
 - (b) Carbon dioxide (liquid carbonic acid), and sulphur dioxide, twenty per centum ad valorem.
 - (c) Not otherwise provided for, twenty-five per centum ad valorem.
69. Organic acids, not otherwise provided for:
- (a) Carbollic, ten per centum ad valorem.
 - (b) Other, twenty-five per centum ad valorem.
70. Oxides and hydroxides of potassium, sodium, barium, and other caustic alkalies, not otherwise provided for, and soda ash, gross weight, one hundred kilos, fifty cents.
71. Aqua ammonia, and anhydrous ammonia, fifteen per centum ad valorem.
72. Inorganic salts:
- (a) Sulphates of ammonium and potassium, chloride of potassium, phosphates and superphosphates of lime, nitrates of potassium and sodium, and other chemical and artificial fertilizers, five per centum ad valorem.
 - (b) Calcium hypochlorite (chloride of lime), ten per centum ad valorem.
 - (c) Common salt and salts not otherwise provided for, twenty-five per centum ad valorem.

0. Blacking of all kinds; graphite and manufactures of graphite of all kinds; polishing, dressing, cleansing, and preserving preparations for shoes or leather; bone and lamp blacks of all kinds, N. W., one hundred kilos, three dollars.

GROUP 3.—CHEMICAL AND PHARMACEUTICAL PRODUCTS.

0. Simple bodies:

- (a) Sulphur, G. W., one hundred kilos, fifteen cents;
- (b) Bromine, boron, iodine, and phosphorus, N. W., kilo, eighteen cents.

1. Inorganic acids:

- (a) Hydrochloric, boric, nitric, and sulphuric acid; also aqua regia, G. W., one hundred kilos, twenty cents;

- (b) Liquid carbonic acid, N. W., one hundred kilos, five dollars;

- (c) Other, N. W., one hundred kilos, five dollars.

Provided, That none of the articles classified under letter

(c) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

2. Organic acids:

- (a) Oxalic, citric, tartaric, and carbolic, G. W., one hundred kilos, one dollar;

- (b) Oleic, stearic, palmitic, G. W., one hundred kilos, one dollar and forty cents;

- (c) Acetic, G. W., one hundred kilos, six dollars;

- (d) Other, N. W., one hundred kilos, five dollars:

Provided, That none of the articles classified under letter

(d) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

3. Oxides and hydroxides of potassium, sodium, and other caustic alkalies and barilla, including aqua ammonia, G. W., one hundred kilos, twenty-five cents.

4. Inorganic salts:

- (a) Chloride of sodium (common salt), crude, G. W., one hundred kilos, twenty cents;

- (b) Chloride of sodium (common salt), ground, powdered, or otherwise manufactured, G. W., one hundred kilos, fifty cents;

- (c) Chloride of potassium; sulphates of sodium, iron or magnesium, carbonate of magnesium, alum, G. W., one hundred kilos, forty-five cents;

- (d) Sulphate of ammonium; phosphates and superphosphates of lime, nitrates of potassium and sodium, G. W., one hundred kilos, three cents;

- (e) Ammonium carbonate, ammonium chloride, copper nitrate, copper sulphate, copper oxide, chloride of lime (bleaching powder), sulphate of potassium, hyposulphite of sodium, borax, and sal soda, also calcium carbide, G. W., one hundred kilos, seventy-five cents;

73. Organic salts not otherwise provided for, twenty-five per centum ad valorem.

NOTE.—No acids or double salts shall be dutiable under this paragraph.

74. Mixtures of denaturants, formalin, potassium bitartrate (cream of tartar, argols, wine lees), ten per centum ad valorem.

75. Chemical products, compounds and elements, not otherwise provided for, twenty-five per centum ad valorem.

76. Alkaloids and their salts (except those of opium or of cinchona bark), and salts of gold, silver and platinum, thirty-five per centum ad valorem.

77. Opium in any form, and preparations thereof, for medicinal purposes, not otherwise provided for, subject to the provisions of section four of this Act, thirty-five per centum ad valorem.

78. Proprietary and patent medicinal mixtures and compounds; Chinese and similar medicines:

(a) Without alcohol, or containing not to exceed fourteen per centum of alcohol, fifty per centum ad valorem.

(b) Containing more than fourteen per centum of alcohol, seventy-five per centum ad valorem.

79. Pharmaceutical products, medicinal preparations, plasters and poultices, and capsules empty, any of the foregoing not otherwise provided for, thirty per centum ad valorem.

80. Aseptic and antiseptic surgical dressings (including absorbent cotton, medicated or not), catgut, silk, and similar ligatures for use in surgery or dentistry, fifteen per centum ad valorem.

14. Inorganic salts—Continued.

(f) Chlorates of sodium and potassium, G. W., one hundred kilos, one dollar and eighty cents;

(g) Bicarbonate of sodium, G. W., one hundred kilos, one dollar;

(h) Other, N. W., one hundred kilos, two dollars;

Provided, That none of the articles classified under letter (h) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

106. Artificial or chemical fertilizers, G. W., one hundred kilos, five cents.

95. Organic salts:

(a) Acetates and oxalites, G. W., one hundred kilos, two dollars and fifty cents;

(b) Citrates and tartrates, N. W., one hundred kilos, three dollars;

NOTE.—No acid or double salts shall be dutiable under this paragraph.

97. Chemical products not specially mentioned, N. W., kilo, two cents.

96. Alkaloids and their salts, except those of cinchona bark; chlorides of gold, silver, and platinum, N. W., kilo, six dollars and seventy-five cents.

80. Opium:

(a) Crude, N. W., kilo, four dollars;

(b) The same manufactured or prepared for smoking or other purposes, N. W., kilo, five dollars:

Provided, however, That the Philippine Commission or any subsequent Philippine legislature shall have the power to enact legislation to prohibit absolutely the importation or sale of opium, or to limit or restrict its importation and sale, or adopt such other measures as may be required for the suppression of the evils resulting from the sale and use of the drug: *And provided further*, That after March first, nineteen hundred and eight, it shall be unlawful to import into the Philippine Islands opium, in whatever form, except by the Government, and for medicinal purposes only, and at no time shall it be lawful to sell opium to any native of the Philippine Islands except for medicinal purposes.

98. Pills (except quinine pills), capsules or medicinal drázház and the like, N. W., kilo, twenty-five cents.

99. Pharmaceutical products not specially provided for, including Chinese and other similar medical preparations, and materials used exclusively therefor not specially provided for; aseptic and antiseptic surgical dressings, and catgut, silk, and similar ligatures for surgical use, N. W., kilo, twenty-five cents;

(a) Absorbent cotton, not medicated, N. W., kilo, ten cents:

Provided, That none of the articles classified under paragraphs ninety-seven, ninety-eight, and ninety-nine shall pay a less rate of duty than fifteen per centum ad valorem.

GROUP 4.—OILS, FATS, WAXES, AND DERIVATIVES THEREOF.

81. Fixed vegetable oils, solid or liquid:

- (a) In receptacles weighing each (contents included) more than two kilos, fifteen per centum ad valorem.
- (b) In other receptacles, proprietary or not (except when compounded with other substances, or in capsules), twenty-five per centum ad valorem.

82. Animal oils and fats, not otherwise provided for:

- (a) Crude, ten per centum ad valorem.
- (b) Refined, in receptacles weighing each (contents included) more than two kilos, fifteen per centum ad valorem.
- (c) The same, in other receptacles, proprietary or not (except when compounded with other substances, or in capsules), twenty-five per centum ad valorem.

83. Mineral, vegetable, and animal wax, any of the foregoing not the products of petroleum:

- (a) Crude, ten per centum ad valorem.
- (b) In candles, twenty per centum ad valorem.
- (c) In manufactures not otherwise provided for, thirty per centum ad valorem.

84. Soaps, soap powders, similar cleansing and scouring preparations or compositions, any of the foregoing not otherwise provided for, fifteen per centum ad valorem.

85. Essential oils, perfumery and products used in the manufacture thereof, and toilet preparations:

- (a) Essential oils, natural or artificial, fifty per centum ad valorem.
- (b) Perfumery and products used in the manufacture thereof toilet preparations (including powders, oils, cosmetics hair dyes, tooth soaps and tooth powders, grease paints and similar articles for toilet purposes), any of the foregoing not otherwise provided for, incense, and joss sticks forty per centum ad valorem.

GROUP 5.—VARIOUS.

86. Bone char, suitable for use in decolorizing sugar, ten per centum ad valorem.

87. Starch, fecula, and dextrin, any of the foregoing for industrial purposes, gross weight, one hundred kilos, two dollars.

88. Glues, albumens, gelatins, isinglass, and manufactures of any of the foregoing, twenty-five per centum ad valorem.

GROUP 4.—OILS, FATS, WAX, AND THEIR DERIVATIVES.

0. Vegetable oils:
- (a) Solid (cocoanut, palm, and so forth), G. W., one hundred kilos, one dollar;
 - (b) Liquid, not specially provided for, and not in the form of a pharmaceutical product or preparation, G. W., one hundred kilos, one dollar and twenty-five cents.
14. Olive oil:
- (a) In receptacles of earthenware, wood, or tin, N. W., one hundred kilos, four dollars;
 - (b) In bottles, N. W., kilo, seven and one-half cents.
35. Other refined oils in bottles for table use, N. W., kilo, five cents.
01. Animal oils and animal fats:
- (a) Cod-liver oil and other medicinal oils not refined, G. W., one hundred kilos, two dollars and fifty cents;
 - (b) Cod-liver oil and other medicinal oils refined, but not in the form of a pharmaceutical product or preparation, G. W., one hundred kilos, five dollars;
 - (c) Glycerin, olein, stearin, and spermaceti, crude, G. W., one hundred kilos, one dollar and forty cents;
 - (d) Other crude oils and fats, G. W., one hundred kilos, fifty cents;
 - (e) Other refined oils and fats not specially provided for, G. W., one hundred kilos, three dollars.
102. Mineral, vegetable, and animal wax, unwrought, and paraffin in lumps, G. W., one hundred kilos, two dollars.
103. Articles of stearin, and paraffin; wax of all kinds, wrought, N. W., one hundred kilos, five dollars.
104. Soap and other scouring compositions; all soaps, soap powders and preparations, and similar scouring compositions, fifteen per centum ad valorem.
105. Perfumery:
- (a) Essential oils, extracts, and products used in the preparation of perfumery, including musk, N. W., kilo, five dollars;
 - (b) All other kinds of perfumery not otherwise provided for; powders and oils for toilet purposes, N. W., kilo, fifty cents:
- Provided*, That none of the articles classified under paragraph one hundred and five shall pay a less rate of duty than twenty-five per centum ad valorem.

GROUP 5.—VARIOUS.

107. Starch and feculæ for industrial purposes, N. W., one hundred kilos, two dollars.
108. Dextrin, N. W., one hundred kilos, one dollar.
109. Glues, albumens, and gelatin, G. W., one hundred kilos, four dollars.

89. Explosives:

- (a) Dynamite, giant and blasting powder, and similar explosives, miners' fuses and caps, and explosive signals, ten per centum ad valorem.
- (b) Other, fire works, cartridges, fixed ammunition, primers and percussion caps, for firearms, thirty per centum ad valorem.
- (c) Fire crackers and toy torpedoes, including weight of immediate containers, kilo, twenty cents.

90. Matches of all kinds, including weight of immediate containers, kilo, twenty cents.

CLASS V.—COTTON AND MANUFACTURES THEREOF.

GROUP 1.—COTTON WASTE.

91. Cotton waste, ten per centum ad valorem.

GROUP 2.—YARNS, THREADS, AND CORDAGE.

- 92. Yarns, not otherwise provided for, in hanks, cops, or bobbins, fifteen per centum ad valorem.
- 93. Yarns or threads for sewing, crocheting, darning, or embroidering, and mercerized yarns or threads, twenty-five per centum ad valorem.
- 94. Threads or twines for sewing sails and sacks, rope and cordage, fishing nets, and wicks for making candles and matches, twenty per centum ad valorem.
- 95. Hammocks, tennis nets, manufactures of netting not otherwise provided for, forty per centum ad valorem.
- 96. Felts, batting, and mops and swabs of cotton yarns, fifteen per centum ad valorem.

111. Gunpowder and explosive compounds:

- (a) Gunpowder, explosive compounds and miners' fuses, N. W., one hundred kilos, five dollars;
- (b) Gunpowder, sporting and other explosives not intended for mines, including fireworks of all kinds, N. W., kilo, twenty cents.

All gunpowder intended for any kind of firearms, capable of passing through a metallic riddle with round holes two and one-half millimeters in diameter, shall be considered as sporting.

346. Cartridges with or without projectiles or bullets, also primers and caps for such arms, N. W., kilo, fifteen cents.

351. Matches of wax, wood, or cardboard, N. W., kilo, twenty cents.

CLASS IV.—COTTON AND ITS MANUFACTURES.

GROUP 1.—RAW COTTON.

112. Raw cotton, with or without seed, and cotton waste, N. W., one hundred kilos, fifty cents.

Cotton yarns and threads of less than twenty centimeters in length shall be considered as waste of spun cotton.

GROUP 2.—YARNS.

Rule applicable to goods classed in the present group:

A meter of number one cotton yarn of a single thread weighs fifty-nine centigrams. To ascertain the number to which a cotton yarn corresponds any number of the meters thereof may be taken. The number of meters so taken must be multiplied by fifty-nine and the product thereof must be divided by the number of centigrams that the tested length of yarn weighs. The quotient so obtained will be the number of the tested yarn, if of not more than one thread. If the yarn is of more than one thread, the quotient must be multiplied by the number of threads, and to give the proper number seven per centum must be added if not dyed, or ten per centum if dyed.

113. Yarn in hanks:

- (a) Bleached or unbleached, N. W., kilo, ten cents;
- (b) Dyed, N. W., kilo, fifteen cents.

114. Yarn in cops, bobbins, or spools, unbleached, including weight of bobbins, spools, and so forth:

- (a) Up to number thirteen, N. W., kilo, nine cents;
- (b) Number fourteen to number twenty-five, N. W., kilo, eleven cents;
- (c) Number twenty-six to number thirty-five, N. W., kilo, thirteen cents;
- (d) Number thirty-six to number forty-five, N. W., kilo, sixteen cents;
- (e) Number forty-six and above, N. W., kilo, twenty cents.

GROUP 3.—TEXTILES.

NOTE.—When textiles, included in this group, contain an admixture of materials, are brochéd, embroidered, trimmed, or made-up, they shall be subject to the corresponding surtaxes prescribed in General Rules Two to Eleven, inclusive.

Textiles woven with a colored yarn on the selvage, or with a colored selvage stripe not exceeding ten millimeters in width, shall not be considered as manufactured with dyed yarns.

115. The same, bleached or dyed, including weight of bobbins, spools, and so forth:
- (a) Up to number thirteen, N. W., kilo, fourteen cents;
 - (b) Number fourteen to number twenty-five, N. W., kilo, sixteen cents;
 - (c) Number twenty-six to number thirty-five, N. W., kilo, eighteen cents;
 - (d) Number thirty-six to number forty-five, N. W., kilo, twenty-two cents;
 - (e) Number forty-six and above, N. W., kilo, twenty-five cents.
116. Yarns or threads for sewing, crocheting, darning, or embroidering, including the weight of the reels or spools, N. W., kilo, twenty cents;
- (a) Thread for sewing sails, wrapping twine and cord, twisted or braided, including the weight of the reels, N. W., kilo, twelve cents;
 - (b) Wicks for making candles or matches, including the weight of the reels, N. W., kilo, six cents.
133. Rope and cordage, G. W., one hundred kilos, six dollars.

GROUP 3.—TEXTILES.

RULE A. When the textiles included in the numbers of this group contain an admixture they shall, according to kind, be liable to the following surtaxes (see rules two to twelve, inclusive):

1. Cotton textiles containing threads of hemp, jute, linen, ramie, or pita shall be liable to a surtax of fifteen per centum of the duties applicable thereto.

Provided, That the number of these threads of hemp, jute, linen, ramie, or pita counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of hemp, jute, linen, ramie, and so forth, exceeds one-fifth of the total the textiles shall be subject to the corresponding duties of Class V.

2. Cotton textiles containing threads of wool, flock wool, hair, or wastes of these materials shall be liable to a surtax of thirty-five per centum of the duties applicable thereto.

Provided, That the number of threads of wool, flock wool, hair, or their wastes counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes exceed one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VI, as textiles mixed with wool.

3. Cotton textiles containing threads of silk or floss silk, shall be liable to a surtax of seventy per centum of the duties applicable thereto.

Provided, That the number of silk or floss silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

97. Textiles, plain and without figures, napped or not, weighing eight kilos or more per one hundred square meters, having:
- (a) Up to eighteen threads, kilo, ten cents.

RULE A—Continued.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

The provisions of this rule shall not apply to knitted stuffs, tulles, laces, and blondes (see rule five), to ribbons (rule six), or to trimmings (rule seven).

RULE B. Articles included in this group, which are within the under-mentioned conditions, shall be liable to the following surtaxes (see rules two to twelve, inclusive):

- (a) Textile brochés, or woven like brocades with silk or floss silk, shall be liable to the duties leviable thereon, plus a surtax of fifteen per centum.
- (b) Textiles embroidered by hand or by machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus a surtax of thirty per centum.

Should the embroidery contain threads, purl, or spangles of common metal or of silver the surtax shall amount to sixty per centum of the duties applicable to the textile.

When the threads, purl, or spangles are of gold the surtax shall be one hundred per centum.

- (c) Textiles and trimmings containing threads or purl of common metals or silver shall be liable to a surtax of fifty per centum of the duties leviable thereon.

When the threads or purl are of gold the surtax shall amount to one hundred per centum.

- (d) Textiles entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of fifteen per centum.

Shawls called "mantones" and "panalones," traveling rugs, sarongs, patadeones, counterpanes, sheets, towels, tablecloths and napkins, mantles, veils, shawls, hemmed fichus and handkerchiefs shall, for the making up, be liable to a surtax of thirty per centum of the duties leviable thereon.

Other made-up articles, wearing apparel and clothing of all kinds, except corsets and the articles provided for in paragraph one hundred and twenty-five, finished, half finished, cut, or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component textile on their most visible exterior part, plus a surtax of one hundred per centum.

Textiles having a false selvage, on either one or both sides, shall be considered as goods improved in condition, and shall be liable, as the textile, to the duties leviable thereon, plus an additional surtax of one hundred per centum. This provision applies to all cotton fabrics.

NOTE.—By a false selvage shall be understood an edge obtained by cutting, ripping, tearing, or otherwise splitting the textile in the direction of the warp.

- 117. Textiles, plain and without figures, napped or not, weighing ten kilos or more per one hundred square meters, unbleached, bleached, or dyed; and

97. Textiles, plain and without figures, etc.—Continued.

- (b) From nineteen to thirty-one threads, kilo, fourteen cents.
- (c) From thirty-two to thirty-eight threads, kilo, twenty cents.
- (d) From thirty-nine to four-four threads, kilo, twenty-six cents.
- (e) Forty-five threads or more, kilo, thirty-two cents.

Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of thirty per centum; and

Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

98. The same, weighing less than eight kilos per one hundred square meters, having:

- (a) Up to eighteen threads, kilo, eighteen cents.
- (b) From nineteen to thirty-one threads, kilo, twenty-seven cents.
- (c) From thirty-two to thirty-eight threads, kilo, thirty-four cents.
- (d) From thirty-nine to forty-four threads, kilo, forty cents.
- (e) Forty-five threads or more, kilo, fifty cents.

Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum; and

Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

99. Textiles, twilled or figured in the loom, napped or not, weighing ten kilos or more per one hundred square meters, having:

- (a) Up to eighteen threads, kilo, fourteen cents.
- (b) From nineteen to thirty-one threads, kilo, eighteen cents.
- (c) From thirty-two to thirty-eight threads, kilo, twenty-four cents.
- (d) Thirty-nine to forty-four threads, kilo, thirty cents.
- (e) Forty-five threads or more, kilo, thirty-four cents.

Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of thirty per centum; and

Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than

Textiles, plain and without figures, stamped or printed, napped or not, measuring not over sixty-five centimeters in width, weighing eight kilos or more per one hundred square meters; and

Textiles, plain and without figures, not stamped or printed, whatever be their width, weighing eight kilos or more per one hundred square meters, having—

- (a) Up to eighteen threads, N. W., kilo, ten cents.
- (b) From nineteen to thirty-one threads, N. W., kilo, fourteen cents.
- (c) From thirty-two to thirty-four threads, N. W., kilo, eighteen cents.
- (d) From thirty-five to thirty-eight threads, N. W., kilo, twenty-four cents.
- (e) From thirty-nine to forty-four threads, N. W., kilo, twenty-eight cents.
- (f) Forty-five threads or more, N. W., kilo, thirty-two cents.
- (g) The same textiles, stamped, printed, or manufactured with dyed yarns, dutiable as the textile, with a surtax of thirty per centum.

NOTE.—Textiles woven with a colored yarn on the selvage or with a colored selvage stripe not exceeding two millimeters in width shall not be considered as manufactured with dyed yarns.

118. Other textiles, plain and without figures, napped or not, weighing less than ten kilos per one hundred square meters, unbleached, bleached, or dyed, having—

- (a) Up to eighteen threads, N. W., kilo, eighteen cents.
- (b) From nineteen to thirty-one threads, N. W., kilo, twenty-seven cents.
- (c) From thirty-two to thirty-four threads, N. W., kilo, thirty-two cents.
- (d) From thirty-five to thirty-eight threads, N. W., kilo, thirty-six cents.
- (e) From thirty-nine to forty-four threads, N. W., kilo, forty cents.
- (f) Forty-five threads or more, N. W., kilo, fifty cents.
- (g) The same textiles, stamped, printed, or manufactured with dyed yarns, dutiable as the textile, with a surtax of forty per centum.

119. Textiles, twilled or figured on the loom, napped or not, weighing ten kilos or more per hundred square meters, unbleached, bleached, or dyed, having—

- (a) Up to eighteen threads, N. W., kilo, fourteen cents.
- (b) From nineteen to thirty-one threads, N. W., kilo, eighteen cents.
- (c) From thirty-two to thirty-four threads, N. W., kilo, twenty-two cents.
- (d) From thirty-five to thirty-eight threads, N. W., kilo, twenty-six cents.
- (e) From thirty-nine to forty-four threads, N. W., kilo, thirty cents.
- (f) Forty-five threads or more, N. W., kilo, thirty-eight cents.

99. Textiles, twilled or figured in the loom, etc.—Continued.
twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.
100. The same, weighing less than ten kilos per one hundred square meters, having:
- (a) Up to eighteen threads, kilo, twenty-four cents.
 - (b) From nineteen to thirty-one threads, kilo, thirty-two cents.
 - (c) From thirty-two to thirty-eight threads, kilo, forty-two cents.
 - (d) From thirty-nine to forty-four threads, kilo, fifty-two cents.
 - (e) Forty-five threads or more, kilo, sixty cents.
- Provided*, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum; and
- Provided further*, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.
101. Piqués of all kinds, kilo, thirty-eight cents.
- Provided*, That any article classified under this paragraph shall not pay a less rate of duty than thirty per centum ad valorem.
102. Cotton blankets:
- (a) Stamped, printed, or manufactured with dyed yarns, in the piece, kilo, thirteen cents.
 - (b) Other, in the piece, kilo, ten cents.
- Provided*, That all cotton blankets, single or in pairs, hemmed or bound or not, shall be dutiable under this paragraph, with a surtax of thirty per centum.

119. Textiles, twilled or figured in the loom, etc.—Continued.

- (g) The same textiles, stamped, printed, or manufactured with dyed yarns, dutiable as the textile, with a surtax of thirty per centum.

NOTE.—Textiles woven with a colored yarn on the selvage or with a colored selvage stripe not exceeding two millimeters in width shall not be considered as manufactured with dyed yarn.

120. Textiles, twilled or figured on the loom, napped or not, weighing less than ten kilos per one hundred square meters, unbleached, bleached, or dyed, having—

- (a) Up to eighteen threads, N. W., kilo, twenty cents.
- (b) From nineteen to thirty-one threads, N. W., kilo, twenty-nine cents.
- (c) From thirty-two to thirty-four threads, N. W., kilo, thirty-eight cents.
- (d) From thirty-five to thirty-eight threads, N. W., kilo, forty-four cents.
- (e) From thirty-nine to forty-four threads, N. W., kilo, fifty cents.
- (f) Forty-five threads or more, N. W., kilo, fifty-eight cents.
- (g) The same textiles, stamped, printed, or manufactured with dyed yarns, dutiable as the textile, with a surtax of forty per centum.

122. Piqués of all kinds, N. W., kilo, forty-five cents.

123. Carded textiles, in blankets and other articles:

- (a) Unbleached, half bleached, or manufactured with dyed yarns, where the number of dyed yarn threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, N. W., kilo, eight cents.
- (b) Bleached, dyed in the piece, or manufactured with dyed yarns where the number of dyed yarn threads, counted in the warp and weft, does not exceed one-half of the total number of threads composing the textile, N. W., kilo, fourteen cents.
- (c) Stamped, printed, or manufactured with dyed yarns, where the number of dyed yarn threads exceeds one-half of the total number of threads composing the textile, N. W., kilo, twenty cents.

NOTE.—Blankets, single or in pairs, hemmed or bound, shall be liable to a surtax of thirty per centum of the duties leviable thereon.

103. Plushes, velvets, velveteens, and other pile fabrics (except in towels and bathrobes) (see Rule Six), kilo, fifty cents.
104. Bathrobes and towels manufactured with pile warp, twenty-five per centum ad valorem.
105. Knitted goods (see Rule Six) :
- (a) In the piece, twenty per centum ad valorem.
 - (b) In jerseys, undershirts, drawers, stockings, or socks, twenty-five per centum ad valorem.
 - (c) In other articles, thirty-five per centum ad valorem.
- Provided*, That any article classified under this paragraph, embroidered, shall be dutiable as such, with a surtax of thirty per centum, computed upon the ascertained amount of duty under the corresponding clause thereof.
106. Tulles (see Rule Six), plain or figured or embroidered on the loom, kilo, fifty-six cents.
- Provided*, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem; and
- Provided further*, That any of the same embroidered or figured after weaving, out of the loom, shall be dutiable according to the respective clause, with a surtax of sixty per centum; and
- Provided further*, That if the embroidery consists of metal threads, the surtax shall be eighty per centum; and
- Provided further*, That these surtaxes shall be computed upon the ascertained amount of duty, whether the rate found applicable be specific or ad valorem.
107. Laces and blondes (see Rule Six) :
- (a) Lace curtains, bedspreads, pillow shams, and bed sets, unhemmed, hemmed, or bound, made on the Nottingham lace-curtain or warp machines, kilo, fifty cents.
 - (b) Other, sixty per centum ad valorem.
108. Carpeting, thirty per centum ad valorem.
109. Textiles called tapestries:
- (a) In the piece, kilo, twenty cents.
 - (b) In made-up articles, kilo, thirty cents.
- Provided*, That no article classified under this paragraph shall pay a less rate of duty than forty per centum ad valorem.

124. Plushes, velvets, velveteens, and all pile fabrics, cut or uncut, except towels, N. W., kilo, forty-seven cents;
 (a) Bath robes and towels manufactured with pile warp, N. W., kilo, twenty-five cents.

125. Knitted goods, even with needlework: [Knitted goods, mixed with other vegetable fibres, wool, silk, or floss silk, shall respectively be dutiable according to the corresponding numbers of classes V, VI, and VII. (See rule five.)]

- (a) In the piece, N. W., kilo, fifteen cents;
 (b) Jerseys, undershirts, and drawers, N. W., kilo, thirty-five cents;
 (c) Stockings, socks, gloves, and other small articles, N. W., kilo, forty cents:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

NOTE.—The articles classified under this paragraph shall have no surtax for the making up, but shall be liable to such other surtaxes as may be applicable.

126. Tullies of all widths: [When these articles are mixed in any proportion with linen or silk, they shall respectively be included in the corresponding numbers of Classes V and VI. (See rule five.)]

- (a) Plain, N. W., kilo, seventy cents.
 (b) Figured or embroidered on the loom, N. W., kilo, ninety-two cents.

NOTE.—Tullies embroidered or figured after weaving, out of the loom, shall be dutiable under letter (a) of this paragraph with a surtax of sixty per centum.

127. Laces and blondes of all kinds:

- (a) Lace curtains, bedspreads, pillow shams, unhemmed, hemmed, or bound, and other laces exceeding thirty-eight centimeters in width, N. W., kilo, ninety cents;
 (b) Laces not exceeding thirty-eight centimeters in width, N. W., kilo, one dollar and twenty-five cents;
 (c) Laces less than twenty-five centimeters in width, N. W., kilo, one dollar and forty cents:

Provided, That none of the articles classified under paragraphs one hundred and twenty-six and one hundred and twenty-seven shall pay a less rate of duty than thirty per centum ad valorem.

128. Carpets of cotton, N. W., kilo, fifteen cents.

129. Textiles called tapestry, for upholstering furniture and for curtains, manufactured with dyed yarns; table covers and counterpanes of the same kind, N. W., kilo, thirty-two cents.

- 110. Wicks for lamps, including weight of immediate containers, kilo, fifteen cents.
- 111. Trimmings, ribbons, braids, tape, and galloons, including weight of immediate containers (see Rule Seven):
 - (a) Tape, boot straps, kilo, twenty cents.
 - (b) Other, kilo, fifty cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.
- 112. Shoe and corset laces, including weight of immediate containers, kilo, thirty-five cents.
- 113. Cinches, saddle girths, reins, halters, and bridles, twenty-five per centum ad valorem.
- 114. Ribbons or bands for the manufacture of any of the articles enumerated in paragraph one hundred and thirteen, fifteen per centum ad valorem.
- 115. Waterproof or caoutchouc stuffs in combination with cotton textiles, and cotton elastic textiles manufactured with threads of gum elastic and manufactures thereof, twenty-five per centum ad valorem.
- 116. Manufactures of cotton, not otherwise provided for, twenty-five per centum ad valorem.

CLASS VI.—MANUFACTURES OF HEMP, FLAX, ALOE, JUTE, AND VEGETABLE FIBERS, NOT OTHERWISE PROVIDED FOR.

GROUP 1.—YARNS, THREADS, AND CORDAGE.

- 117. Yarns, not otherwise provided for, fifteen per centum ad valorem.
- 118. Threads, twines, ropes, cordage, and manufactures thereof:
 - (a) Twines, rope-yarns, ropes, and cordage, exceeding fifteen grams in weight per each ten meters, fishing nets, twenty per centum ad valorem.
 - (b) Threads, twines, cords, and yarns, twisted, weighing more than five and not exceeding fifteen grams per each ten meters, twenty-five per centum ad valorem.
 - (c) The same, weighing five or less grams per each ten meters, thirty per centum ad valorem.
 - (d) Hammocks, tennis nets, manufactures of netting not otherwise provided for, forty per centum ad valorem.

130. Wicks for lamps, N. W., kilo, fifteen cents.
131. Trimmings of cotton, ribbons, and galloons [(see rules seven and eleven.)
Ribbons and galloons containing in any proportion threads of other vegetable fibres, wool, or silk, shall, respectively, be subject to the corresponding numbers of Classes V, VI, and VII. (See rule six)], N. W., kilo, fifty-two cents;
- (a) Cotton tape, N. W., kilo, twenty-six cents:
Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.
132. Shoe and corset laces, N. W., kilo, thirty-five cents.
134. Cinches and saddle girths, N. W., kilo, twenty-five cents;
(a) Ribbons or bands for the manufacture of the same, N. W., kilo, twelve cents.
135. Caoutchouc and cotton textiles:
(a) Waterproof or caoutchouc stuffs on cotton textiles, N. W., kilo, fifteen cents;
(b) Cotton elastic textiles manufactured with threads of gum elastic, N. W., kilo, forty-five cents.

CLASS V.—HEMP, FLAX, ALOE, JUTE, AND OTHER VEGETABLE FIBERS AND THEIR MANUFACTURES.

139. Yarn of hemp or flax, from eight lea and finer, N. W., kilo, seven cents.
140. Yarn of jute, not finer than five lea, N. W., kilo, one and one-half cents.
141. Yarn of hemp and flax, not finer than eight lea, and yarn of jute, finer than five lea, inclusive, N. W., kilo, five cents.
142. Yarn of aloe and other vegetable fibers, not elsewhere mentioned, up to number twelve, inclusive, N. W., one hundred kilos, one dollar and fifty cents.
143. The same, from number thirteen upward, N. W., one hundred kilos, two dollars and seventy-five cents.
144. Threads, twines, cords, and yarns, twisted, of two or more ends, netted hammocks and fishing nets, and other similar manufactured articles, N. W., kilo, twenty-two and one-half cents.
146. Rope and cordage:
(a) Twine or rope yarn and cord; also cordage and ropemakers' wares of hemp, flax, jute, or other fibers, not exceeding three millimeters in thickness, G. W., one hundred kilos, six dollars;
(b) Cordage and ropemakers' wares, of hemp, flax, jute, or other fibers, exceeding three millimeters in thickness, G. W., one hundred kilos, six dollars.

119. Gunny sacks, each, two cents.

GROUP 2.—TEXTILES.

NOTE.—When textiles included in this group contain an admixture of materials, are embroidered, trimmed, or made up, they shall be subject to the corresponding surtax prescribed in general Rules Two to Eleven, inclusive.

Textiles woven with a colored yarn on the selvage, or with a colored selvage stripe not exceeding ten millimeters in width, shall not be considered as manufactured with dyed yarns.

146. Rope and cordage—Continued.

By the cordage dutiable under this number shall be understood yarn twisted in two or more strands, ten meters of which shall weigh more than five grams.

145. Gunny bags, each, two cents.

GROUP 2.—TEXTILES.

RULE A. When the textiles included in the numbers of this group contain an admixture they shall, according to kind, be liable to the following surtaxes (see rules two to twelve, inclusive) :

Textiles of hemp, jute, linen, ramie, or pita containing threads of wool, flock wool, hair, or their wastes, shall be liable to a surtax of forty per centum of the duties applicable thereto, provided that the number of these threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes, exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of group three, class six, as textiles mixed with wool.

2. Textiles of hemp, jute, linen, ramie, or pita containing threads of silk or floss silk shall be liable to a surtax of sixty per centum of the duties applicable thereto, provided that the number of these threads of silk or floss silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of class seven.

3. Textiles of cotton containing an admixture of hemp, linen, ramie, jute, or other vegetable fibers, and at the same time threads of silk or floss silk, shall be dutiable according to the corresponding numbers of this group (see rule four, letter b), with a surtax of sixty per centum, provided that the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of class seven.

The provisions of this rule shall not apply to knitted stuffs, tulles, laces, and blondes (see rule five), to ribbons (see rule six), or to trimmings (see rule seven).

RULE B. Articles included in this group which are within the under-mentioned conditions shall be liable to the following surtaxes (rules two to twelve, inclusive) :

- (a) Textiles brochés or woven like brocades with silk or floss silk shall be liable to the duties leviable thereon, plus a surtax of thirty per centum;
- (b) Textiles embroidered by hand or by machine after weaving or with application of trimmings, shall be liable to the duties leviable thereon, plus a surtax of thirty per centum.

120. Textiles of hemp, flax, aloe, jute, and vegetable fibers, not otherwise provided for, plain, twilled, or damasked, weighing thirty-five kilos or more per one hundred square meters, having—

- (a) Up to ten threads, used for bagging and baling, weighing forty-five kilos or more per one hundred square meters, kilo, one cent.
- (b) The same, weighing from thirty-five to forty-five kilos per one hundred square meters, kilo, two cents.
- (c) Up to ten threads, for other purposes, kilo, seven cents.
- (d) From eleven to eighteen threads, kilo, ten cents.
- (e) Nineteen threads or more, kilo, fifteen cents.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of fifteen per centum; and

Provided further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of twenty-five per centum.

121. The same, weighing from twenty to thirty-five kilos per one hundred square meters, having—

- (a) Up to ten threads, used for bagging and baling, kilo, two cents.
- (b) Up to ten threads, for other purposes, kilo, nine cents.
- (c) From eleven to eighteen threads, kilo, fourteen cents.
- (d) From nineteen to twenty-four threads, kilo, eighteen cents.
- (e) From twenty-five to thirty threads, kilo, twenty-two cents.

RULE B—Continued.

Should the embroidery contain threads, purl, or spangles of common metals or of silver, the surtax shall amount to sixty per centum of the duties applicable to the textile.

When the threads, purl, or spangles are of gold, the surtax shall be one hundred per centum.

- (c) Textiles and trimmings containing threads or purl of common metals or silver shall be liable to a surtax of fifty per centum of the duties leviable thereon.

When the threads or purl are of gold, the surtax shall amount to one hundred per centum.

- (d) Textiles entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of fifteen per centum.

Shawls called "mantones" and "panalones," traveling rugs, sarongs, and "patadeones," counterpanes, sheets, towels, tablecloths and napkins, mantles, veils, shawls, hemmed fichus, and handkerchiefs shall, for the making up, be liable to a surtax of thirty per centum of the duties leviable thereon.

Other made-up articles, wearing apparel and clothing of all kinds, except the articles provided for in paragraph one hundred and fifty-two, finished or half finished, cut, or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component textile on their most visible exterior part, plus a surtax of one hundred per centum.

147. Textiles of hemp, linen, ramie, jute, or other vegetable fibers, not specially mentioned, plain, twilled, or damasked, weighing thirty-five kilograms or more per one hundred square meters (see rules seven and eleven), unbleached or dyed in the piece, having:

- (a) Up to ten threads, unbleached, used for bagging and baling, N. W., kilo, two cents;
- (b) Up to ten threads, for other purposes, N. W., kilo, four cents;
- (c) From eleven to eighteen threads, N. W., kilo, fourteen cents;
- (d) Nineteen threads or more, N. W., kilo, seventeen cents;
- (e) The same textiles, bleached, half-bleached, or printed: Dutiable as the textile, with a surtax of fifteen per centum;
- (f) The same textiles, manufactured with dyed yarns: Dutiable as the textile, with a surtax of twenty-five per centum.

148. Textiles, plain, twilled, or damasked, weighing from twenty to thirty-five kilograms per one hundred square meters, unbleached or dyed in the piece, having:

- (a) Up to ten threads, unbleached, used for bagging and baling, N. W., kilo, four cents;
- (b) Up to ten threads, for other purposes, N. W., kilo, nine cents;
- (c) From eleven to eighteen threads, N. W., kilo, thirteen cents;

121. The same, etc.—Continued.

- (f) From thirty-one to thirty-eight threads, kilo, thirty cents.
- (g) Thirty-nine threads or more, kilo, forty cents.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of twenty-five per centum; and

Provided further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum.

122. The same, weighing from ten to twenty kilos per one hundred square meters, having—

- (a) Up to eighteen threads, kilo, twelve cents.
- (b) From nineteen to twenty-four threads, kilo, twenty cents.
- (c) From twenty-five to thirty threads, kilo, twenty-eight cents.
- (d) From thirty-one to thirty-eight threads, kilo, thirty-six cents.
- (e) Thirty-nine threads or more, kilo, fifty-six cents.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of thirty per centum; and

Provided further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of fifty per centum; and

Provided further, That no article classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

123. The same, weighing less than ten kilos per one hundred square meters, having—

- (a) Up to twelve threads, kilo, eighteen cents.
- (b) From thirteen to twenty-two threads, kilo, thirty-two cents.
- (c) From twenty-three to thirty threads, kilo, forty-five cents.
- (d) From thirty-one to thirty-eight threads, kilo, fifty-six cents.
- (e) Thirty-nine threads or more, kilo, ninety cents.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of thirty per centum; and

Provided further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of fifty per centum; and

Provided further, That no article classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

124. Plushes, velvets, velveteens, and other pile fabrics (see Rule Six), thirty per centum ad valorem.

148. Textiles, plain, twilled or damasked, etc.—Continued.
- (d) From nineteen to twenty-four threads, N. W., kilo, eighteen cents;
 - (e) From twenty-five to thirty threads, N. W., kilo, twenty-four cents;
 - (f) From thirty-one to thirty-eight threads, N. W., kilo, thirty cents;
 - (g) Thirty-nine threads or more, N. W., kilo, thirty-five cents;
 - (h) The same textiles, bleached, half bleached, or printed:
Dutiable as the textile, with a surtax of twenty-five per centum.
149. Textiles, plain, twilled, or damasked, weighing from ten to twenty kilograms per one hundred square meters (see rules 7 and 11), unbleached or dyed in the piece, having:
- (a) Up to eighteen threads, N. W., kilo, fourteen cents;
 - (b) From nineteen to twenty-four threads, N. W., kilo, eighteen cents;
 - (c) From twenty-five to thirty threads, N. W., kilo, twenty-five cents;
 - (d) From thirty-one to thirty-eight threads, N. W., kilo, thirty-five cents;
 - (e) Thirty-nine threads or more, N. W., kilo, fifty cents.
 - (f) The same tissue bleached, half bleached, or printed: Dutiable as the textile, with a surtax of thirty per centum.
 - (g) The same textiles manufactured with dyed yarns: Dutiable as the textile, with a surtax of fifty per centum:
150. Textiles, plain, twilled, or damasked, weighing less than ten kilograms per hundred square meters, unbleached or dyed in the piece, having:
- (a) Up to twelve threads, N. W., kilo, eighteen cents;
 - (b) From thirteen to twenty-two threads, N. W., kilo, twenty-six cents;
 - (c) From twenty-three to thirty threads, N. W., kilo, thirty-six cents;
 - (d) From thirty-one to thirty-eight threads, N. W., kilo, fifty cents;
 - (e) Thirty-nine threads or more, N. W., kilo, ninety cents;
 - (f) The same textiles bleached, half bleached, or printed:
Dutiable as the textile, with a surtax of thirty per centum.
 - (g) The same textiles manufactured with dyed yarns: Dutiable as the textile, with a surtax of fifty per centum:
Provided, That none of the articles classified under paragraph one hundred and forty-nine and one hundred and fifty shall pay a less rate of duty than twenty per centum ad valorem.
151. Plushes, velvets, velveteens, and all pile fabrics, cut or uncut, composed of linen, jute, and so forth, N. W., kilo, thirty cents.

125. Knitted goods (see Rule Six):

- (a) In the piece, made up into jerseys, undershirts, drawers, stockings, or socks, thirty per centum ad valorem.
- (b) In other articles, forty per centum ad valorem.

126. Tulles and laces (see Rule Six), sixty per centum ad valorem.

127. Carpeting, thirty-five per centum ad valorem.

128. Tapestries, kilo, forty cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem.

129. Trimmings, ribbons, braid, tape, and galloons, including weight of immediate containers (see Rule Seven):

- (a) Tape, boot straps, kilo, thirty cents.
- (b) Other, kilo, sixty cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty-five per centum ad valorem.

130. Shoe and corset laces, including weight of immediate containers, kilo, forty cents.

131. Cinches, saddle girths, reins, halters, and bridles, thirty-five per centum ad valorem.

132. Ribbons or bands for the manufacture of any of the articles enumerated in paragraph one hundred and thirty-one, twenty per centum ad valorem.

152. Knitted goods, even with needlework:

- (a) In the piece, N. W., kilo, one dollar;
- (b) Jerseys, undershirts, and drawers, N. W., kilo, one dollar and twenty cents;
- (c) Stockings, socks, gloves, and other small articles, N. W., kilo, one dollar and forty cents.

NOTE.—The articles classified under this paragraph shall have no surtax for the making up, but shall be liable to such other surtaxes as may be applicable.

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

153. Tulles of all widths:

- (a) Plain, N. W., kilo, ninety cents;
- (b) Figured or embroidered on the loom, N. W., kilo, one dollar and ten cents.

NOTE.—Tulles embroidered or figured after weaving, out of the loom, shall have a surtax of thirty per centum of the duties.

154. Laces and blondes of all kinds:

- (a) Lace curtains, bed spreads and pillow shams, and lace for borders, exceeding thirty-eight centimeters in width, unhemmed, hemmed, or bound, N. W., kilo, one dollar and fifty cents;
- (b) Laces less than thirty-eight centimeters and not less than twenty-five centimeters in width, N. W., kilo, two dollars and twenty-five cents;
- (c) Laces less than twenty-five centimeters in width, N. W., kilo, three dollars.

Provided, That none of the articles classified under paragraphs one hundred and fifty-three and one hundred and fifty-four shall pay a less rate of duty than thirty per centum ad valorem.

155. Carpets of jute, hemp, and other vegetable fibers, N. W., kilo, seven and one-half cents.

156. Textiles called tapestry, for upholstering furniture and for curtains, manufactured with dyed yarn; table covers and counterpanes of the same kind, N. W., kilo, forty-two cents.

157. Trimmings, tape, ribbons, and galloons [see rules 7 and 11. Ribbons and galloons containing any proportion of threads of wool or silk shall, respectively, be liable to the corresponding numbers of Class VII (see rule 6)], N. W., kilo, sixty cents:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

158. Shoe and corset laces, N. W., kilo, thirty-five cents.

159. Cinches or saddle girths, N. W., kilo, thirty-five cents.

- (a) Ribbons or bands for the manufacture of the same, N. W., kilo, fifteen cents.

133. Waterproof or caoutchouc stuffs in combination with textiles of vegetable fibers (other than cotton), elastic textiles of any of the same manufactured with threads of gum elastic, and manufactures thereof, thirty per centum ad valorem.
134. Manufactures of vegetable fibers, not otherwise provided for, thirty per centum ad valorem.

CLASS VII.—WOOL, BRISTLES, HAIR, AND MANUFACTURES THEREOF.

GROUP 1.—UNMANUFACTURED.

135. Wool, not otherwise provided for:
- (a) Combed, prepared for yarns, wool waste, ten per centum ad valorem.
 - (b) Combed, and carded or dyed, fifteen per centum ad valorem.

GROUP 2.—YARNS.

136. Yarns, thirty per centum ad valorem.

GROUP 3.—MANUFACTURES.

137. Bristles, animal hair, manufactures thereof, not otherwise provided for, thirty per centum ad valorem.
138. Human hair, made up into articles or not, fifty per centum ad valorem.
139. Knitted goods (see Rule Six):
- (a) In the piece, thirty per centum ad valorem.
 - (b) In jerseys, undershirts, drawers, stockings, or socks, thirty-five per centum ad valorem.
 - (c) In other articles, forty per centum ad valorem.
140. Textiles of wool, in the piece, thirty-five per centum ad valorem.
141. Manufactures of wool, not otherwise provided for, forty per centum ad valorem.

160. Waterproof or caoutchouc stuffs on textiles of linen or other vegetable fibers, except cotton, or elastic textiles manufactured with threads of gum elastic, N. W., kilo, twenty-five cents.

CLASS VI.—WOOLS, BRISTLES, HAIR, HORSEHAIR, AND THEIR MANUFACTURES.

GROUP 1.—RAW.

NOTE.—Articles dutiable in this class shall not be liable to surtaxes.

161. Bristles, horsehair, and other hair, including the hair of the camel, vicuna, and of the Angora and Cashmere goats, G. W., one hundred kilos, three dollars and sixty cents.
162. Wool:
- (a) Unwashed, G. W., one hundred kilos, two dollars and fifty-five cents;
 - (b) Washed, G. W., one hundred kilos, four dollars and thirty-five cents;
 - (c) Combed and prepared for yarns, and wool waste carded, G. W., one hundred kilos, five dollars;
 - (d) Combed, carded, and dyed, G. W., one hundred kilos, five dollars and fifty cents.

GROUP 2.—YARNS.

163. Woolen and worsted yarns:
- (a) Spun and twisted, unbleached or in the grease, N. W., kilo, twenty-five cents;
 - (b) Bleached or washed, N. W., kilo, forty cents;
 - (c) Dyed, N. W., kilo, fifty-five cents.

GROUP 3.—MANUFACTURES OF BRISTLES OR HAIR, TEXTILES AND FULLED STUFFS.

164. Manufactures of bristles or hair, other than human hair, not specially provided for, thirty-five per centum ad valorem.
344. Hair, human, manufactured into articles of all kinds, or any shape, N. W., hectog, fifty cents.
165. Knitted goods, even with needlework, with or without an admixture of cotton or other vegetable fibers, dyed in the piece or manufactured with dyed yarns, thirty per centum ad valorem.
- (a) Jerseys, undershirts, and drawers, thirty-five per centum ad valorem.
 - (b) Stockings, socks, gloves, and other small articles, forty per centum ad valorem.
166. Textiles and other manufactures of wool, thirty-five per centum ad valorem.

CLASS VIII.—SILK AND MANUFACTURES THEREOF.

GROUP 1.—RAW AND SPUN.

- 142. Raw silk and silk waste, twenty-five per centum ad valorem.
- 143. Spun silks, not twisted, including weight of immediate containers, kilo, one dollar and fifty cents.
- 144. Floss and twisted silks, thirty-five per centum ad valorem.

GROUP 2.—TEXTILES.

- 145. Silk, in the piece, forty per centum ad valorem.
- 146. Manufactures in which silk, artificial silk, or imitation silk is the component material of chief value, not otherwise provided for, fifty per centum ad valorem.

CLASS IX.—PAPER AND MANUFACTURES THEREOF.

- 147. Printing paper, white or colored, suitable for books or newspapers, not printed or otherwise elaborated, and sand, glass, emery, carborundum, and similar papers, and sheathing and roofing paper, ten per centum ad valorem.
- 148. Paper, pasteboard, cardboard, bristol board, strawboard, and pulp board, white or colored, not otherwise provided for:
 - (a) Not printed or otherwise elaborated, and writing paper, plain, ruled, or padded, but not printed, fifteen per centum ad valorem.
 - (b) The same, manufactured into articles, including confetti and serpentine, and envelopes of all kinds, without printing, twenty per centum ad valorem.

CLASS VII.—SILK AND ITS MANUFACTURES.

GROUP 1.—RAW AND SPUN.

NOTE.—Articles dutiable in this class shall not be liable to surtaxes.

- 168. Silk waste and cocoons, N. W., kilo, one dollar and twenty-five cents.
- 169. Spun silks, not twisted, N. W., kilo, one dollar and fifty cents.
- 170. Twisted silks, N. W., kilo, one dollar and seventy-five cents:
 - (a) The same, dyed, N. W., kilo, one dollar and ninety cents.
- 171. Floss silks:
 - (a) Neither twisted nor combed nor carded, N. W., kilo, one dollar and twenty-five cents;
 - (b) Combed or carded, not twisted, N. W., kilo, one dollar and thirty-five cents;
 - (c) Twisted, of two or more ends, N. W., kilo, one dollar and forty cents.
- 172. Floss silks, dyed, N. W., kilo, one dollar and fifty cents.

GROUP 2.—TEXTILES.

- 173. Knitted goods, even with needlework, dyed in the piece or manufactured with dyed yarns, thirty-five per centum ad valorem:
 - (a) Jerseys, undershirts, and drawers, forty per centum ad valorem;
 - (b) Stockings, socks, gloves, and other small articles, forty-five per centum ad valorem.
- 174. Textiles of all kinds of silk, and all other manufactures in which silk is the component material of chief value, not specially provided for, forty-five per centum ad valorem.
- 175. Waterproof or caoutchouc stuffs on silk textiles, or elastic textiles manufactured with threads of gum elastic, forty per centum ad valorem.

CLASS VIII.—PAPER AND ITS APPLICATION.

GROUP 2.—PRINTING AND WRITING PAPER.

- 177. Printing paper, white or colored, unprinted, suitable for books or newspapers, N. W., one hundred kilos, one dollar.
- 178. Common paper, including straw and manila paper, continuous or in sheets, white or colored, used for wrapping packages, bundles, and so forth, and toilet paper, not elsewhere provided for, N. W., one hundred kilos, one dollar.

NOTE.—The foregoing paper manufactured into bags of any kind shall be dutiable under this section when without printing with a surtax of thirty per centum. If printed, whether in sheets or bags, it shall be dutiable with a surtax of fifty per centum.

149. Paper of all kinds, pasteboard, cardboard, bristol board, straw-board, and pulp board:
- (a) Ruled, printed, engraved, lithographed, surface coated, etched, embossed, or otherwise elaborated, printed or lithographed music, bound or in sheets, with or without words, not otherwise provided for, twenty per centum ad valorem.
 - (b) The same, manufactured into articles not otherwise provided for, twenty-five per centum ad valorem.
150. Cigarette paper, printed or not, fifteen per centum ad valorem.
151. Blank books, ruled or unruled, with printing or not, and copying books, twenty per centum ad valorem.
152. Printed books, bound or not, not otherwise provided for, ten per centum ad valorem.
153. Books and albums of lithographs, engravings, etchings, photographs, maps, or charts, not otherwise provided for, and painted designs, pastels, and ink drawings, made by hand, for use in manufacturing and in the industrial arts and sciences, thirty per centum ad valorem.

NOTE.—This paragraph shall not apply to works of art introduced for use as such, even when imported for sale, which shall be classified under paragraph three hundred and twenty-five.

179. Writing, letter, note, ledger, bond, and record paper, ruled or unruled, unprinted, white or colored, N. W., one hundred kilos, three dollars.

Envelopes of all kinds shall pay duty under this paragraph with a surtax of thirty per centum.

Paper with printed headings, billheads, forms for invoices, labels, printed cards, printed envelopes, and the like, and printed blank books shall pay duty under this number with a surtax of fifty per centum:

Provided, That none of the articles classified in this paragraph shall pay a less duty than twenty per centum ad valorem.

GROUP 3.—PAPER, ENGRAVED, OR PHOTOGRAPHED.

180. Books, bound or unbound, and other printed matter not specially provided for, N. W., one hundred kilos, three dollars;

(a) Printed music, with or without words, N. W., kilo, ten cents.

181. Blank books, unprinted, N. W., one hundred kilos, four dollars;

(a) Blank books, printed, N. W., one hundred kilos, five dollars:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

182. Engravings, etchings, photographs, maps, and charts, not elsewhere provided for, hand-painted designs or drawings in oil, water color, pastels, and pen and ink drawings for use in manufacturing and in industrial arts and sciences, N. W., kilo, thirty cents.

183. Lithographs, chromolithographs, oleographs, and so forth, printed from stone, zinc, aluminum, or other material, used as labels, flaps, bands, and wrappers for tobacco or other purposes:

(a) Of one to three printings, inclusive, including articles solely printed in bronze (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, N. W., kilo, five cents;

(b) Of four to seven printings, inclusive (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, N. W., kilo, twenty cents;

(c) Of eight to thirteen printings, inclusive (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, N. W., kilo, forty cents;

(d) Of more than thirteen printings (bronze printing to be counted as three printings), including all articles printed in whole or in part in metal leaf, N. W., kilo, eighty cents.

GROUP 4.—WALL PAPER.

184. Wall paper, printed:
- (a) On natural ground, N. W., one hundred kilos, two dollars;
 - (b) On dull or glazed ground, N. W., one hundred kilos, four dollars;
 - (c) With gold, silver, wool or glass, N. W., one hundred kilos, ten dollars.

GROUP 5.—PASTEBOARD AND VARIOUS PAPERS.

185. Sand, emery, glass paper, N. W., one hundred kilos, one dollar and seventy-five cents.
186. Blotting paper, N. W., one hundred kilos, two dollars.
187. Copying and stereotype paper, paper known as bibulous paper, tissue paper, pottery paper, letterpress copying books, surface-coated papers of all kinds, plain basic photographic papers for albuminizing, sensitizing or baryta coating and drawing and tracing paper; crepe, filter, and gum paper, Chinese mulberry and lucky papers and all paper not specially provided for in this tariff, N. W., kilo, four cents;
- (a) Albumen paper, N. W., kilo, ten cents;
 - (b) Sensitized paper, N. W., kilo, thirty cents;
 - (c) Carbon paper, N. W., kilo, twenty cents.
188. Cigarette paper, printed or unprinted:
- (a) Cigarette paper, printed or unprinted, in books, N. W., kilo, twenty cents.
 - (b) In rolls, reams, or other forms, N. W., one hundred kilos, nine dollars.
189. Pasteboard in sheets:
- (a) Cardboard paper and fine glazed or pressed cardboard, N. W., one hundred kilos, three dollars;
 - (b) Other pasteboard, N. W., one hundred kilos, one dollar.
190. Manufactures of pasteboard and cardboard, and manufactures of paper not otherwise provided for;
- (a) Pasteboard and cardboard, cut out, punched, or perforated, but not further elaborated, such as photograph mounts, neither embossed nor printed; visiting cards, neither engraved nor printed; button cards, punched, but not further elaborated; cards for card indexes, and similar manufactures of pasteboard and cardboard, N. W., kilo, four cents;
 - (b) Boxes, not fancy, of common pasteboard or cardboard, covered or lined, with surface coated or glazed paper, and photograph mounts, embossed or printed, N. W., kilo, ten cents;
 - (c) Boxes of common pasteboard or cardboard, unlined or covered or lined with common paper, N. W., kilo, five cents;
 - (d) All other manufactures of pasteboard, cardboard, and paper not specially provided for in which pasteboard, cardboard, or paper is the material of chief value, such

154. Papier maché, carton pierre, indurated pulp or fiber:
- (a) Not further manufactured than in sheets or blocks, ten per centum ad valorem.
 - (b) Further manufactured, twenty per centum ad valorem.

CLASS X.—WOOD AND OTHER MATERIALS, AND MANUFACTURES THEREOF.

GROUP 1.—WOOD.

155. Common wood, including cedar of all kinds:
- (a) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber, cubic meter, one dollar.
 - (b) Plain, dovetailed, or cut to size, including shingles, laths, and fencing, fifteen per centum ad valorem.
156. Fine wood:
- (a) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber, twenty per centum ad valorem.
 - (b) Planed, dovetailed, or cut to size, twenty-five per centum ad valorem.
157. Wood shavings, sawdust, excelsior (except those of dye and scented woods), ten per centum ad valorem.
158. Shooks, staves, headings, hoops, bungs, ten per centum ad valorem.
159. Tuns, pipes, casks, and similar receptacles, whether empty or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for):
- (a) Suitable for use as containers of liquids, twenty per centum ad valorem.
 - (b) Other, ten per centum ad valorem.

190. Manufactures of pasteboard and cardboard, etc.—Continued.
 as fancy boxes, letter files, Chinese joss money, and Chinese and Japanese lanterns, N. W., kilo, twenty cents:
Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.
191. Paste and carton pierre:
 (a) Unwrought, N. W., one hundred kilos, two dollars;
 (b) Wrought, finished or not, including moldings, N. W., kilo, fifteen cents.

CLASS IX.—WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN INDUSTRY, AND ARTICLES MANUFACTURED THEREFROM.

GROUP 1.—WOOD.

192. Ordinary wood:
 (a) In boards, deals, rafters, beams, round wood, and timber for shipbuilding, cubic meter, fifty cents;
 (b) Planed or dovetailed for boxes and flooring, cubic meter, sixty-five cents;
 (c) Cases wherein imported goods are regularly and usually packed, G. W., one hundred kilos, fifteen cents.
193. Fine wood for cabinetmakers:
 (a) In boards, deals, trunks, or logs, G. W., one hundred kilos, fifty cents;
 (b) Sawn in veneers, G. W., one hundred kilos, one dollar.
194. Coopers' wares:
 (a) Fitted together, G. W., one hundred kilos, sixty cents;
 (b) In shooks or staves, also hoops and headings, G. W., one hundred kilos, thirty cents;
 (c) Wood cut for making hogsheads or casks for sugar or molasses, G. W., one hundred kilos, ten cents;
 (d) Latticework and fencing, G. W., one hundred kilos, twenty cents;
 (e) Handles for tools and implements, G. W., one hundred kilos, one dollar.
363. Tuns, pipes, casks, and other similar wooden receptacles of liquids, or of articles in liquid or in brine, imported separately, or in use as immediate containers of imported merchandise which is not dutiable on the gross weight:
 (a) Such as are used as containers for olives and pickles, having a capacity not to exceed three liters, each, fifteen cents;
 (b) Having a capacity not to exceed ten liters, each, thirty-five cents;
 (c) Having a capacity not to exceed fifty liters, each, fifty cents;

GROUP 2.—MANUFACTURES OF WOOD.

160. Manufactures of common wood, not otherwise provided for, whether finished, turned, painted, varnished, or not, but neither inlaid, veneered, carved, nor upholstered, nor covered or lined with stuffs or leather, and Vienna or bent-wood furniture, twenty-five per centum ad valorem.
161. Manufactures of fine wood, not otherwise provided for, whether turned, painted, varnished, or polished, or upholstered, covered, or lined with stuffs (except silk or leather), or not, and manufactures of common wood, not otherwise provided for, veneered with other wood, or upholstered, covered, or lined with stuffs (except silk or leather), thirty per centum ad valorem.
162. Manufactures of common or fine wood, not otherwise provided for, gilt, inlaid, veneered with metal, or ornamented with metal or carving, or upholstered, covered, or lined with silk or leather, thirty-five per centum ad valorem.
163. Barbers' and dentists' chairs, of whatever material, twenty-five per centum ad valorem.
164. Bowling alleys, billiard, pool, bagatelle, and similar tables, and parts and appurtenances of any of the foregoing, including balls of whatever material (except chalk and cloth), forty per centum ad valorem.

GROUP 3.—VARIOUS.

165. Charcoal, firewood, other vegetable fuels, gross weight, one hundred kilos, five cents.
166. Cork:
- (a) Rough or in boards, five per centum ad valorem.
 - (b) In stoppers for receptacles, fifteen per centum ad valorem.
 - (c) In other articles, twenty-five per centum ad valorem.

363. Tuns, pipes, casks, etc.—Continued.

- (d) Having a capacity not to exceed one hundred and ten liters, each, eighty-five cents;
- (e) Having a capacity not to exceed two hundred and twenty liters, each, one dollar;
- (f) Having a capacity not to exceed four hundred and forty liters, each, one dollar and seventy-five cents;
- (g) Having a capacity greater than four hundred and forty liters, each, three dollars and fifty cents.

GROUP 2.—FURNITURE, AND MANUFACTURES OF WOOD.

- 195. Common wood manufactured into furniture and other articles of all kinds not specially provided for, whether turned, painted, varnished, or not, but not inlaid, veneered, carved, or upholstered, covered or lined with stuffs or leather, N. W., one hundred kilos, two dollars and fifty cents.
- 196. Fine wood manufactured into furniture and other articles of all kinds not specially provided for, whether turned, painted, varnished, polished, or not, or upholstered, carved, or lined with stuffs, except silk (pure or mixed) or leather, and common wood manufactured into furniture, and other articles not specially provided for, veneered with fine wood, or upholstered, covered, or lined with stuffs, except silk (pure or mixed) or leather, N. W., one hundred kilos, seven dollars and fifty cents.
- 197. Common or fine wood, manufactured into furniture, and other articles of all kinds not specially provided for, gilt, carved, inlaid, veneered with metal, ornamented with metal, or upholstered, covered or lined with silk (pure or mixed), or leather, N. W., one hundred kilos, twelve dollars and fifty cents.
- 198. Furniture of bent wood, N. W., one hundred kilos, six dollars.
- 199. Barbers' and dentists' chairs and bar fixtures, N. W., one hundred kilos, eleven dollars.
- 200. Billiard tables and all parts thereof and appurtenances, except cloth, chalk, and balls, N. W., one hundred kilos, ten dollars:
Provided, That none of the articles classified under paragraphs one hundred and ninety-five, one hundred and ninety-six, one hundred and ninety-seven, one hundred and ninety-eight, one hundred and ninety-nine, and two hundred shall pay a less rate of duty than twenty-five per centum ad valorem.

GROUP 3.—VARIOUS.

- 201. Charcoal, firewood and other vegetable fuels, G. W., one hundred kilos, fifteen cents.
- 202. Cork:
 - (a) In the rough or in boards, G. W., one hundred kilos, one dollar and forty cents;
 - (b) Manufactured, N. W., one hundred kilos, ten dollars.

167. Straw for manufacturing purposes, rushes, vegetable hair, genista, osiers, bamboo, broom corn, rattan, reeds, piths, not otherwise provided for:
- (a) Crude, or not further advanced in manufacture than cut into straight lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes, ten per centum ad valorem.
 - (b) Manufactured into furniture, twenty-five per centum ad valorem.
 - (c) Manufactured into articles not otherwise provided for, thirty-five per centum ad valorem.
 - (d) Rattan, split or stripped, bleached or not, twenty per centum ad valorem.

CLASS XI.—ANIMALS AND ANIMAL PRODUCTS, AND WASTES.

GROUP 1.—LIVE ANIMALS, NOT OTHERWISE PROVIDED FOR.

168. Stallions, geldings, mares, mules, asses, each, ten dollars.
Provided, That sucking foals following their dams shall be free of duty.
169. Bovine animals:
- (a) Bulls, cows, oxen, each, two dollars.
 - (b) Sucking calves, each, one dollar.
170. Swine, per head, one dollar.
171. Sucking pigs, each, twenty-five cents.
172. Animals, fish, reptiles, insects, not otherwise provided for, fifteen per centum ad valorem.
173. Birds, including poultry, each, ten cents.

GROUP 2.—HIDES, SKINS, LEATHER WARES, INTESTINES, AND WASTES.

174. Hides and skins, tanned, with the wool or hair on, and fur skins with the fur on, tanned or not, twenty-five per centum ad valorem.
175. Hides and skins, tanned, without the wool or hair, curried, dyed, or not:
- (a) Cow, and hides not otherwise provided for, split or not, of the classes known as common sole, skirting, harness, or hydraulic leather, sheepskins (basils), and boot and shoe findings of any of the same, ten per centum ad valorem.

203. Rushes, vegetable hair, cane, osiers, fine straw, palm, genista, esparto, and other analogous materials, unmanufactured, N. W., one hundred kilos, one dollar and twenty cents.
204. The same, in wickerwork or furniture, N. W., one hundred kilos, eight dollars:
- (a) In other articles not specially provided for, N. W., one hundred kilos, ten dollars.

CLASS X.—ANIMALS AND ANIMAL WASTES EMPLOYED IN INDUSTRY.

GROUP 1.—ANIMALS.

205. Horses and mares:
- (a) Horses, gelded, each, ten dollars;
 - (b) Other horses and mares, each, five dollars.
206. Mules, each, five dollars.
207. Asses, each, five dollars.
208. Bovine animals:
- (a) Oxen, each, two dollars;
 - (b) Bulls and cows, each, one dollar and fifty cents;
 - (c) Calves and heifers, each, one dollar:
- Provided*, That articles classified under letter (b) of paragraph two hundred and five and under paragraphs two hundred and seven and two hundred and eight shall be admitted free of duty until January first, nineteen hundred and nine.
209. Pigs, each, one dollar.
210. Sucking pigs, each, twenty-five cents.
211. Sheep, goats, and animals not specially mentioned, each, fifty cents.
212. Live birds, excluding poultry, each fifteen cents.

GROUP 2.—HIDES, SKINS, AND LEATHER WARES.

213. Pelts in their natural state or dressed for trimmings, G. W., kilo, one dollar.
215. Hides tanned with the hair on, G. W., kilo, ten cents.
216. Hides tanned without the hair:
- (a) Cow, and other large hides, whole, G. W., kilo, ten cents;
 - (b) Other, and backs of large hides, G. W., kilo, twenty-five cents.
217. Hides and skins curried, dyed or not:
- (a) Sheepskins (basils), N. W., kilo, fifteen cents;

175. Hides and skins, tanned, etc.—Continued.

- (b) The same of other classes, and calf, goat, kid, lamb, and similar skins, sheepskins finished in imitation of any of the foregoing, not having the artificial finishes enumerated under clause (c) of this paragraph, cowhide embossed in imitation of pigskin, and boot and shoe findings of any of the foregoing, fifteen per centum ad valorem.
- (c) Hides and skins, not otherwise provided for, hides and skins enameled, gilt, bronzed, bleached, figured, engraved, or embossed (except as provided in clause (b) of this paragraph), chamois, vellum, and parchment leathers, and boot and shoe findings of any of the foregoing, twenty-five per centum ad valorem.

176. Gloves:

- (a) Of kid skin, forty per centum ad valorem.
- (b) Other, twenty-five per centum ad valorem.

177. Boots and shoes:

- (a) Of cowhide, horsehide, sheepskin, and canvas, fifteen per centum ad valorem.
- (b) Other, and slippers, sandals; alpargatas, of whatever material (except silk), twenty-five per centum ad valorem.
- (c) The same, of silk, fifty per centum ad valorem.

217. Hides and skins, curried, etc.—Continued.

(b) Calf or goat skins, N. W., kilo, fifteen cents.

(c) Kid, lamb, or young calf skins, N. W., kilo, twenty-five cents.

(d) Cow, and other large hides, whole, N. W., kilo, fifteen cents;

(e) Back of large hides, and skins not specially mentioned, N. W., kilo, twenty cents.

218. Hides and skins, varnished, satiny, grained, dulled, and hides and skins with figures, engravings, or embossed, N. W., kilo, twenty-five cents.

Leather cut out for boots and shoes or other articles shall pay twenty per centum additional to the duty on the material.

219. Chamois leather or parchment, of all kinds, and gilt or bronzed hides and skins, N. W., kilo, forty cents.

220. Gloves of all kinds in which leather is the component material of chief value, per pair, ten cents:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

221. Shoes of cowhide and similar leather and canvas:

(a) For men, size numbered five and one-half or larger, per pair, ten cents;

(b) For boys, smaller than size numbered five and one-half, per pair, five cents;

(c) For women, size numbered two and one-half or larger, per pair, eight cents;

(d) For girls, smaller than size numbered two and one-half, per pair, five cents;

(e) For babies, per pair, five cents.

222. Shoes of patent and similar leather and of imitation patent leather:

(a) For men, size numbered five and one-half or larger, per pair, forty cents;

(b) For boys, smaller than size numbered five and one-half, per pair, thirty cents;

(c) For women, size numbered two and one-half or larger, per pair, thirty-five cents;

(d) For girls, smaller than size numbered two and one-half, pair, thirty cents;

(e) For babies, per pair, ten cents.

223. Shoes or gaiters of calfskin, kid, and similar leather, with elastic or buttons or for lacing:

(a) For men, size numbered five and one-half or larger, per pair, thirty cents;

(b) For boys, smaller than size numbered five and one-half, per pair, twenty cents;

(c) For women, size numbered two and one-half or larger, per pair, twenty-five cents;

(d) For girls, smaller than size numbered two and one-half, per pair, twenty cents;

(e) For babies, per pair, five cents.

178. Saddlery and harness, parts therefor, not otherwise provided for:

- (a) Draft harness and parts therefor, twenty per centum ad valorem.
- (b) Other harness, saddlery, and harness-makers' wares, and parts therefor, manufactures of rawhide not otherwise provided for, and whips of whatever material, twenty-five per centum ad valorem.

179. Manufactures of leather, not otherwise provided for, thirty-five per centum ad valorem.

180. Bladders, integuments and intestines of animals, fish sounds, not otherwise provided for:

- (a) Not further advanced in manufacture than dried, thirty per centum ad valorem.
- (b) Further advanced, fifty per centum ad valorem.

181. Animal wastes and by-products not otherwise provided for:

- (a) Unmanufactured, including any of the same ground or prepared as fertilizers or as food for animals, ten per centum ad valorem.
- (b) Manufactured, or otherwise advanced in value or condition, twenty per centum ad valorem.

224. Gaiters of patent or similar leather and of imitation patent leather:
- (a) For men, size numbered five and one-half or larger, per pair, forty cents;
 - (b) For boys, smaller than size numbered five and one-half, per pair, thirty cents;
 - (c) For women, size numbered two and one-half or larger, per pair, thirty-five cents;
 - (d) For girls, smaller than size numbered two and one-half, per pair, thirty cents.
225. Other boots and shoes, fancy, per pair, fifty cents.
Other boots and shoes not specifically provided for,
- (a) For men, size numbered five and one-half or larger, per pair, thirty cents;
 - (b) For boys, smaller than size numbered five and one-half, per pair, twenty cents;
 - (c) For women, size numbered two and one-half or larger, per pair, twenty-five cents;
 - (d) For girls, smaller than size numbered two and one-half, per pair, twenty cents;
 - (e) For babies, per pair, five cents.
226. Riding boots, per pair, one dollar.
227. Sandals:
- (a) Of leather, per pair, fifteen cents;
 - (b) Of other materials, and common shoes worn by the Chinese, per pair, ten cents;
 - (c) Spanish alpargatas, with hemp or corded soles, per pair, five cents.
228. Saddlery and harness:
- (a) Draft harness, and parts, other than for carriages, N. W., kilo, fifteen cents;
 - (b) Carriage harness and parts, N. W., kilo, thirty cents;
 - (c) Other saddlery and harness makers' wares, including saddles, valises, hat boxes, and traveling bags, wholly or in part of leather, N. W., kilo, thirty cents.
229. Other manufactures of leather or covered with leather, not specially provided for, N. W., kilo, forty cents;
- (a) Leather belting, N. W., kilo, twenty-five cents:
Provided, That none of the articles classified under paragraphs two hundred and twenty-eight or two hundred and twenty-nine shall pay a less rate of duty than twenty per centum ad valorem.
233. Intestines, dried, N. W., kilo, two dollars.
244. Animal wastes, unmanufactured, not specially mentioned, G. W., one hundred kilos, fifty cents.

CLASS XII.—INSTRUMENTS, APPARATUS, MACHINERY, VEHICLES, AND BOATS.

GROUP 1.—MUSICAL INSTRUMENTS, WATCHES, AND CLOCKS.

182. Musical instruments, and parts, appurtenances, and accessories therefor, including strings and wires, automatic devices for the production of music only, piano stools, metronomes, tuning hammers, tuning forks, pitch pipes, and similar articles for use in connection therewith, not otherwise provided for, twenty-five per centum ad valorem.
183. Instruments and machines combining other mechanical operations with the production of music, such as slot machines of that character, phonographs, gramophones, graphophones, and similar apparatus, kinetoscopes, biographs, cinematographs, magic lanterns, and similar picture-projecting devices, not otherwise provided for, and parts, appurtenances, and accessories for any of the foregoing, thirty-five per centum ad valorem.
184. Clocks, chronometers, watches, cyclometers, pedometers, odometers, and similar devices, and cases, crystals, movements, parts, and accessories for any of the foregoing, not otherwise provided for, twenty-five per centum ad valorem.

GROUP 2.—APPARATUS AND MACHINERY.

185. Typewriters, mimeographs, Roneos, and other writing, duplicating, and manifolding machines and devices, adding machines, comptographs, and other computing apparatus, fare registers, and detached parts for any of the foregoing, including ribbons, pads, stencil sheets, mimeograph silks, and similar accessories therefor, and stamp pads, fifteen per centum ad valorem.
186. Cash registers and detached parts therefor, twenty-five per centum ad valorem.
187. Sewing machines, and detached parts therefor (except needles), fifteen per centum ad valorem.
188. Automatic slot machines, not otherwise provided for, and detached parts therefor (subject to the provisions of section four of this Act), thirty-five per centum ad valorem.

CLASS XI.—INSTRUMENTS, MACHINERY, AND APPARATUS EMPLOYED
IN MUSIC, AGRICULTURE, INDUSTRY, AND LOCOMOTION.

GROUP 1.—MUSICAL INSTRUMENTS, CLOCKS AND WATCHES.

235. Pianos:

- (a) Concert grand, each, one hundred dollars;
- (b) Ordinary grand, each, seventy-five dollars;
- (c) Concert upright, square, each, fifty dollars;
- (d) Ordinary upright, square, each, thirty dollars.

236. Harmoniums and cabinet organs, each, ten dollars.

237. Mechanical music boxes:

- (a) Playing three airs or less, each, seventy-five cents;
- (b) Playing more than three airs, each, two dollars and fifty cents.

Other musical instruments shall be dutiable according to the principal component part thereof, and, in addition thereto, a surtax of one hundred per centum.

- 254. Phonographs, cinematographs, biographs, and similar machines, including detached parts and records and films therefor, thirty per centum ad valorem.
- 238. Watches, watch cases of all kinds, watch movements, and parts of watches, twenty per centum ad valorem;
 - (a) Parts of watches and clocks commonly known as watch and clock materials and suitable for repairs only, including watch crystals, twenty per centum ad valorem.
- 239. Clocks of all kinds (except tower clocks), complete; parts of the same, including those parts commonly known as clock materials and suitable for repair only; cases, stands, glasses, shades, and other accessories of the same, twenty-five per centum ad valorem.
- 240. Tower clocks, complete; machinery and parts for the same, whether set up or not, twenty-five per centum ad valorem.
- 241. Chronometers in cases or boxes for marine or professional use, and cases, movements, crystals, and other parts for the same, twenty-five per centum ad valorem.

GROUP 2.—APPARATUS AND MACHINERY.

- 253. Typewriters and detached parts therefor; including ribbons, fifteen per centum ad valorem.
- 255. Cash registers and adding machines, and detached parts therefor, twenty-five per centum ad valorem.
- 251. All sewing machines and detached parts therefor, except needles, fifteen per centum ad valorem.
- 256. Automatic slot machines for weighing and other purposes, not prohibited, and detached parts therefor, thirty per centum ad valorem.

189. Machinery and apparatus for weighing, and detached parts therefor, not otherwise provided for, twenty per centum ad valorem.
190. Electric and electro-technical machinery, apparatus, and appliances:
- (a) Dynamos, generators, generating sets, alternators, motors, and similar machinery, not otherwise provided for, transformers and storage batteries, switchboards and switches, arc lamps, telephone and telegraph instruments, fans, buzzers, and annunciators, ammeters, voltmeters, wattmeters, and similar measuring apparatus, dry and wet batteries, and detached parts for any of the foregoing, and articles used exclusively in the installation thereof, insulators, and insulating compounds and materials used exclusively for electrical purposes, carbon, and incandescent bulbs and tubes, ten per centum ad valorem.
 - (b) Cooking and heating apparatus and utensils, chandeliers, desk and table lamps, flatirons, soldering and curling irons, thermocauteries and cauterizing instruments, surgical, dental, and therapeutic appliances, including so-called electric belts, X-ray machines, vibratory apparatus, electroplating outfits, cigar lighters, other instruments, implements, utensils, and articles used in connection with, for, or by the application or production of electrotechnical, thermoelectric, galvanic, or galvanomagnetic force, and detached parts for any of the foregoing not otherwise provided for, twenty per centum ad valorem.
191. Machinery and apparatus:
- (a) For use in the crushing, handling, or conveying of sugar cane or its products in or around sugar mills, and detached parts therefor; engines, tenders, motors, steam boilers, pumps, and machinery, diving suits, common tools, implements, apparatus, and shafting and gearing; any of the foregoing or detached parts therefor of iron, steel, or wood not otherwise provided for, fifteen per centum ad valorem.
 - (b) The same, of other materials, twenty per centum ad valorem.
 - (c) Emery cloth, twenty per centum ad valorem.
192. Machine belting of whatever material, ten per centum ad valorem.
193. Fine tools, implements, and instruments, of whatever material, used in the arts, trades, and professions, such as measuring instruments, micrometric gauges, mathematical and drawing instruments, manicure instruments (not pocket cutlery), watchmakers', jewelers', surgeons', dentists', engravers', carvers', glass cutting, and similar tools, instruments, and implements, any of the foregoing and detached parts therefor and not otherwise provided for, twenty per centum ad valorem.

242. Machinery and apparatus for weighing of all kinds, not specially provided for, and detached parts therefor, twenty per centum ad valorem.
248. Apparatus and appliances for the generation, distribution, testing, measuring, and installation of electricity, dry and wet batteries, carbon brushes, arc lamps and their fittings, insulating materials, tapes, and compounds used exclusively for electrical purposes; bells, annunciators, telephones, and apparatus pertaining to the same; galvanometers, amperemeters, voltmeters, and wattmeters; and all or any parts of apparatus specified, including insulators of glass or porcelain or other material, five per centum ad valorem.
249. Storage batteries, five per centum ad valorem.
250. Dynamos, generators, exciters, and all other machinery for the generation of electricity for lighting or for power; transformers and electric motors and electric fans, five per centum ad valorem.
- (a) Incandescent lamps, mounted or not mounted, fifteen per centum ad valorem.
110. Carbons prepared for electric lighting, G. W., one hundred kilos, five dollars.
395. Submarine telegraph cables.

243. Marine engines, stationary engines, hydraulic, steam, petroleum, gasoline, and hot or compressed air motors, fifteen per centum ad valorem.
244. Steam boilers of all kinds, whether attached to engines or not, fifteen per centum ad valorem.
245. Agricultural machinery and apparatus, machinery and apparatus for pile driving, dredging, hoisting, and making or repairing roads, for refrigerating and ice making, sawmill machinery, machinery and apparatus for extracting vegetable oils, and for converting the same into other products, for making sugar, for preparing rice, hemp, and other vegetable products of the islands for the markets, and detached parts therefor, also traction and portable engines and their boilers, adapted to and imported for and with rice-threshing machines, and steam plows, five per centum ad valorem.

NOTE.—The expression "Preparing vegetable products for the markets," shall be taken to mean putting said products in their first marketable condition.

246. Locomotives, including tenders, and traction and portable engines complete, and detached parts therefor, fifteen per centum ad valorem.
247. Turntables and power and hand cranes, fifteen per centum ad valorem.

GROUP 3.—VEHICLES.

194. Wagons and carts for transporting merchandise, warehouse trucks, hand carts and wheelbarrows, any of the foregoing and detached parts therefor not otherwise provided for, fifteen per centum ad valorem.
195. Automobiles:
- (a) For the transportation of merchandise, fifteen per centum ad valorem.
 - (b) Other, twenty per centum ad valorem.
 - (c) Detached parts and accessories for automobiles, including tires, lamps, and horns, twenty-five per centum ad valorem.
196. Bicycles, velocipedes, and motor cycles, detached parts and accessories therefor, including tires and lamps, twenty per centum ad valorem.
197. Vehicles for use on railways and tramways, and detached parts thereof, ten per centum ad valorem.
198. Other wheeled vehicles including perambulators, and aerial machines, balloons, any of the foregoing and detached parts therefor not otherwise provided for, twenty per centum ad valorem.

257. Other machinery and detached parts of machines not specially provided for:
- (a) Of copper and its alloys, twenty per centum ad valorem.
 - (b) Of other materials, ten per centum ad valorem.
46. Tools and implements of all kinds, not apparatus, of wrought iron or steel, for arts, trades and professions, including emery wheels and emery cloth, twenty per centum ad valorem.

GROUP 3.—CARRIAGES.

258. Coaches and berlins, new, used, or repaired, twenty per centum ad valorem.
259. Omnibuses, diligences, Concord, and similar coaches, new, used, or repaired, twenty per centum ad valorem.
260. Other common four-wheeled carriages, with four or more seats, new or repaired, twenty per centum ad valorem.
264. Wagons, each, seven dollars and fifty cents.
265. Carts for transporting merchandise, each, five dollars;
- (a) All others not specially provided for, twenty per centum ad valorem.
266. Hand carts, each, three dollars;
- (a) Wheelbarrows, of wood, each, fifty cents;
 - (b) Wheelbarrows, wholly of iron or steel, each, one dollar and fifty cents:
- Provided*, That wooden parts for any of the vehicles classified under paragraphs two hundred and fifty-eight, two hundred and fifty-nine, two hundred and sixty, two hundred and sixty-one, two hundred and sixty-four, two hundred and sixty-five, and two hundred and sixty-six shall be dutiable at the rate of twenty per centum ad valorem.
347. Tarpaulins, coated with sand for vans, N. W., one hundred kilos, twenty cents.
252. Bicycles and velocipedes and detached parts and accessories thereto, including lamps, twenty-five per centum ad valorem.
263. Tramway carriages of all kinds:
- (a) Bodies, either set up or knocked down, each, thirty-five dollars.
 - (b) Trucks, per set, for same, each, ten dollars.
262. Railway carriages of all kinds for passengers, each, one hundred dollars;
- (a) Finished wooden parts for same, N. W., one hundred kilos, one dollar and fifty cents;
 - (b) Railway box cars, each, fifty dollars;
 - (c) Railway flat cars, each, thirty dollars;
 - (d) Cars for industrial railways, fifteen per centum ad valorem.
261. All other carriages not specially provided for, new, used, or repaired, including automobiles for persons or merchandise, baby carriages, trimmed or untrimmed, and jinrikishas, twenty per centum ad valorem.

199. Detached wooden parts for any of the articles classified under paragraph one hundred and ninety-four or paragraph one hundred and ninety-eight:
- (a) Unfinished, fifteen per centum ad valorem.
 - (b) Finished, twenty per centum ad valorem.

GROUP 4.—BOATS AND OTHER WATER CRAFT.

200. Boats, launches, lighters, and other water craft, set up or knocked down, imported into the Philippine Islands, and cost of repairs made in foreign countries to vessels, or to parts thereof, documented for the Philippine coastwise trade or plying exclusively in Philippine waters and for which repairs adequate facilities are afforded in the Philippine Islands, fifty per centum ad valorem.

Provided, That upon proof satisfactory to the collector of customs that adequate facilities are not afforded in the Philippine Islands for such repairs, the same shall be subject to the provisions of paragraph three hundred and fifty of this Act; and

Provided further, That if the owner or master of such vessel shall furnish evidence satisfactory to the collector of customs that such vessel while in the regular course of her voyage was compelled by stress of weather or other casualty to put into a foreign port or place and make such repairs to secure the safety of the vessel or to enable her to return to the Philippine Islands, such duty shall not be imposed; and

Provided further, That furnishings, stores, and supplies, not otherwise provided for, purchased abroad and imported in such vessels shall be dutiable under the corresponding paragraphs of this Act.

NOTE.—The expression “imported into the Philippine Islands” shall be held to mean “brought into the jurisdictional waters of the Philippine Islands in or on another vessel, or towed therein by another vessel (except when becalmed or disabled at sea), as distinguished from coming into said islands under the craft’s own steam, sail, or other motive power.”

CLASS XIII.—ALIMENTARY SUBSTANCES.

GROUP 1.—POULTRY, MEATS, SOUPS, AND FISH.

- 201. Poultry, game, not otherwise provided for, dressed or not, gross weight, one hundred kilos, four dollars.
- 202. Meat, fresh, not otherwise provided for, gross weight, one hundred kilos, one dollar.
- 203. Meat, sausage casings, salted or in brine, gross weight, one hundred kilos, two dollars and fifty cents.
- 204. Hams, bacon, other meats, and sausages, dry, cured or smoked, not preserved in cans, including weight of immediate containers, one hundred kilos, four dollars and fifty cents.

Provided, That sausages classified under this paragraph may be imported in any kind of package exceeding in weight ten kilos each; and

GROUP 4.—SMALL BOATS AND OTHER WATER CRAFT.

267. Small boats, launches, lighters, and all other water craft imported into the Philippine Islands, either set up or knocked down; thirty per centum ad valorem.

NOTE.—The expression “imported into the Philippine Islands” shall be held to mean “brought into the jurisdictional waters of the islands in or on another vessel, or towed therein by another vessel, as distinguished from coming into these islands under the craft’s own steam, sail, or other motive power.”

CLASS XII.—ALIMENTARY SUBSTANCES.

GROUP 1.—MEATS AND FISH.

268. Poultry and game, dressed or undressed, N. W., kilo, three cents.
269. Meat, salted or in brine, and jerked beef, G. W., one hundred kilos, seventy-five cents.
270. Hams, bacon, and other meats, smoked or cured, also sausages not preserved in cans, N. W., one hundred kilos, three dollars:

Provided, however, That the salt ordinarily used for the packing of any of the articles enumerated in this paragraph shall be classified under paragraph ninety-four (a).

204. Hams, etc.—Continued.

Provided further, That salt used for the packing of any article classified under this paragraph shall be dutiable under clause (c) of paragraph seventy-two.

205. Lard, imitations thereof, gross weight, one hundred kilos, two dollars and fifty cents.
206. Canned or potted meats, such as beef, veal, mutton, lamb, pork, ham, and bacon, plainly prepared and simply preserved, not otherwise provided for, common preparations thereof, with or without vegetables or other simple ingredients, such as Irish stew, corned beef hash, chili-con-carne, hog and hominy, dry chipped beef, and the like, fifteen per centum ad valorem.
207. Internal parts of animals, such as tongue, liver, and tripe, rabbits, poultry and ordinary preparations thereof, canned or potted, and sausages not otherwise provided for, twenty per centum ad valorem.
208. Canned or potted game, paté de foie gras, deviled ham, meats, or game, and preparations thereof, mince-meat, meat patés, jellied lambs' and sheep's tongues, boneless pigs' feet, sweetbreads, brains, and similar products of delicatessen class, not otherwise provided for, twenty-five per centum ad valorem.
209. Canned or potted soups and broths, clam chowder, fifteen per centum ad valorem.
210. Meat extracts in any form, meat juice and soup tablets, condensed or concentrated soup preparations, dry or in paste, twenty-five per centum ad valorem.
211. Salted or dried codfish, gross weight, one hundred kilos, one dollar and sixty cents.
212. Fish, in cans, glass, or jars:
- (a) Cod, herring, mullet, haddock, salmon, and mackerel, plainly prepared and simply preserved, sardines in oil or tomato sauce, fifteen per centum ad valorem.
 - (b) Other common preserved fish, shellfish, and sea food, not otherwise provided for, twenty per centum ad valorem.
 - (c) Fish, shellfish, sea food, and preparations thereof, such as anchovies, merluza, angulas, awabi, sardines not otherwise provided for, lampreys, whiting, turtle, fish roe, eels in jelly, sharks' fins in any form, shrimp, bloaters, and fish pastes and butters, similar products of delicatessen class, twenty-five per centum ad valorem.
213. Fish, not otherwise provided for:
- (a) Fresh, with only the salt indispensable for preservation, gross weight, one hundred kilos, two dollars and ninety cents.
 - (b) Dried, salted, smoked, or pickled, in bulk, gross weight, one hundred kilos, two dollars and twenty-five cents.
214. Oysters, clams, and shellfish, in bulk, not otherwise provided for, fresh oysters in cans, gross weight, one hundred kilos, five dollars.

271. Lard (however contained), G. W., one hundred kilos, two dollars.
272. Vegetable lard and all imitations of lard, G. W., one hundred kilos, one dollar and sixty cents.
315. Canned or potted meats, such as beef; mutton, sausage, chicken, turkey, ham, bacon, and generally all meats preserved in cans or jars, when not exceeding in value one dollar per dozen cans of the weight of one-tenth of a kilogram for each can, and not exceeding in value one dollar and seventy-five cents per dozen cans of the weight of one-fifth of a kilogram for each can, N. W., kilo, five cents.
316. Canned or potted meats of the delicatessen class, including mince-meat, pate de fois gras, deviled ham, and generally all meats preserved in cans or jars, when exceeding in value one dollar per one dozen cans of the weight of one-tenth of a kilogram for each can, and exceeding in value one dollar and seventy-five cents per dozen cans of the weight of one-fifth of a kilogram for each can, N. W., kilo, twenty cents.
319. Canned or potted soups of all kinds, including clam broth, N. W., kilo, five cents.
273. Salted cod and stockfish, G. W., one hundred kilos, seventy-five cents.
274. Fish, other, except as included in paragraphs three hundred and seventeen and three hundred and eighteen:
- (a) Fresh, with only the salt indispensable for its preservation, G. W., one hundred kilos, fifty cents;
 - (b) Salted, smoked, or pickled, but packed in bulk, and not of the class of "canned or potted fish" covered by paragraph three hundred and seventeen and three hundred and eighteen, G. W., one hundred kilos, one dollar and fifty cents.
317. Cod, herring, and sardines, in tins, cans, or jars, N. W., kilo, three and one-half cents;
- (a) Salmon, in cans, N. W., kilo, one and one-half cents;
 - (b) Other canned or potted fish, and sea food, such as oysters, clams, and generally all sea products preserved in cans or jars, N. W., kilo, six cents.
318. Canned and potted fish and sea food of the delicatessen class, such as anchovies, caviar, fish roe, and generally all fish or sea food preserved in cans or jars, not in use as ordinary food, N. W., kilo, twenty cents.
275. Oysters, clams, and shellfish, not in glass or canned, G. W., one hundred kilos, two dollars and fifty cents.

GROUP 2.—GRAINS, SEEDS, FORAGE, CEREALS, AND PREPARATIONS THEREOF.

215. Rice, gross weight (until May first, nineteen hundred and ten):
- (a) Unhusked, one hundred kilos, sixty cents.
 - (b) Husked, one hundred kilos, one dollar.
 - (c) Flour, one hundred kilos, two dollars.
- On and after May first, nineteen hundred and ten:
- (a) Unhusked, one hundred kilos, eighty cents.
 - (b) Husked, one hundred kilos, one dollar and twenty cents.
 - (c) Flour, one hundred kilos, two dollars.
- Provided*, That the Governor-General, by and with the advice and consent of the Philippine Commission, may, in his discretion, continue in force the rates of duty first prescribed in this paragraph, until in his judgment, conditions in the Philippine Islands may warrant the imposition of the higher rates herein prescribed; and
- Provided further*, That the Governor-General, by and with the advice and consent of the Philippine Commission, may suspend all duties upon rice or the duties upon rice for consumption in particular localities, to be designated by him, whenever and for such period as, in his judgment, local conditions require, in which event, rice admitted free by virtue of his order shall be distributed under governmental supervision, or in accordance with such regulations as he may prescribe.
216. Wheat, rye, and barley, gross weight:
- (a) In grain, one hundred kilos, twenty-five cents.
 - (b) In flour, one hundred kilos, forty-seven cents.
217. Corn (maize), oats, and millet, and cereals and grains not otherwise provided for, gross weight:
- (a) In grain, one hundred kilos, seventeen cents.
 - (b) In meal or flour, not otherwise provided for, one hundred kilos, eighty-three cents.
218. Cereals prepared for table use, such as oatmeal, corn meal, cracked wheat, cornstarch, and similar preparations, not otherwise provided for, ten per centum ad valorem.
219. Malted milk, infants' foods, and similar preparations, fifteen per centum ad valorem.
220. Bread, biscuits, crackers, and wafers, of flour of cereals or pulse, including weight of immediate containers:
- (a) Unsweetened, one hundred kilos, three dollars.
 - (b) Sweetened, one hundred kilos, five dollars.
221. Cakes and puddings, twenty-five per centum ad valorem.
222. Vermicelli, macaroni, and pastes for soup, not otherwise provided for, including weight of immediate containers, one hundred kilos, two dollars and fifty cents.
223. Birds' nests, edible, thirty per centum ad valorem.
224. Seeds, not otherwise provided for, gross weight, one hundred kilos, one dollar.

GROUP 2.—GRAIN, DRIED FRUIT, AND VEGETABLES, AND PREPARATIONS OF THE SAME.

276. Rice: Until May first, nineteen hundred and five:

- (a) Unhusked, G. W., one hundred kilos, forty cents;
- (b) Husked, G. W., one hundred kilos, fifty cents;
- (c) Flour, G. W., one hundred kilos, one dollar and fifty cents.

On May first, nineteen hundred and five, and until January first, nineteen hundred and seven:

- (a) Unhusked, G. W., one hundred kilos, sixty cents;
- (b) Husked, G. W., one hundred kilos, seventy-five cents;
- (c) Flour, G. W., one hundred kilos, one dollar and seventy-five cents.

On and after January first, nineteen hundred and seven:

- (a) Unhusked, G. W., one hundred kilos, eighty cents;
- (b) Husked, G. W., one hundred kilos, one dollar;
- (c) Flour, G. W., one hundred kilos, two dollars:

Provided, however, That the Philippine Commission may, in its discretion, continue in force the rate of duty first above stated, until in its opinion the conditions in the Philippine Islands may warrant the higher rates herein provided.

277. Wheat, rye, and barley:

- (a) In grain, G. W., one hundred kilos, twenty-five cents;
- (b) In flour, G. W., one hundred kilos, forty cents.

278. Corn (maize), oats, and other cereals not mentioned elsewhere:

- (a) In grain, G. W., one hundred kilos, ten cents;
- (b) In meal or flour, G. W., one hundred kilos, forty cents.

279. Millet:

- (a) In grain, G. W., one hundred kilos, forty cents;
- (b) In flour, G. W., one hundred kilos, fifty cents.

282. Cereals prepared for table use, such as oatmeal, cracked wheat, corn starch, avena, and all other preparations of cereals for table use not elsewhere specially provided for, N. W., one hundred kilos, two dollars.

283. Bread, biscuit, crackers, and wafers made of flour from cereals or pulse;

- (a) Unsweetened, N. W., one hundred kilos, three dollars;
- (b) Sweetened, N. W., one hundred kilos, five dollars.

324. Canned breads of all kinds, N. W., kilo, two and one-half cents.

325. Canned cakes, puddings, and sweetmeats not candied, such as plum pudding and the like, N. W., kilo, ten cents.

284. Vermicelli, macaroni, and pastes for soups, N. W., one hundred kilos, three dollars.

302. Seeds not elsewhere provided for and carob beans, G. W., one hundred kilos, fifty cents.

225. Hay, bran, forage, straw, not otherwise provided for, seeds and unhusked grains, cracked, or otherwise prepared for animal food, and oil cake, five per centum ad valorem.

GROUP 3.—PULSE, VEGETABLES, FRUITS, AND NUTS.

226. Dried beans, pease, and other pulse:
- (a) In bulk, gross weight, one hundred kilos, eighty cents.
 - (b) In small or retail packages, including weight of immediate containers, one hundred kilos, two dollars and sixty-five cents.
 - (c) In flour, gross weight, one hundred kilos, one dollar and fifty cents.
227. Vegetables, fresh (except onions and Irish potatoes), gross weight, one hundred kilos, one dollar.
228. Vegetables, dried or desiccated, not otherwise provided for:
- (a) In bulk, gross weight, one hundred kilos, one dollar and thirty cents.
 - (b) In small or retail packages, including weight of immediate containers, one hundred kilos, two dollars and twenty-five cents.
229. Vegetables, preserved, not otherwise provided for:
- (a) In bulk, gross weight, one hundred kilos, one dollar.
 - (b) In small or retail packages, including weight of immediate containers, one hundred kilos, one dollar and fifty cents.
- Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
230. Vegetables, pickled:
- (a) In bulk, gross weight, one hundred kilos, one dollar and fifty cents.
 - (b) In small or retail packages, including weight of immediate containers, kilo, three cents.
- Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
231. Fruits, fresh, gross weight, one hundred kilos, one dollar and twenty-five cents.
232. Fruits, dried:
- (a) In bulk, gross weight, one hundred kilos, one dollar and fifty cents.
 - (b) In small or retail packages, including weight of immediate containers, one hundred kilos, two dollars and fifty cents.
- Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
233. Fruits, preserved, not otherwise provided for:
- (a) In bulk, gross weight, one hundred kilos, one dollar and fifty cents.
 - (b) In small or retail packages, including weight of immediate containers, one hundred kilos, two dollars.

303. Hay, forage, and bran, G. W., one hundred kilos, five cents.
287. Dried, pease, and pulse:
- (a) In bulk, G. W., one hundred kilos, seventy-five cents;
 - (b) Put up in small packages, N. W., one hundred kilos, one dollar;
 - (c) Flour of, G. W., one hundred kilos, one dollar and fifty cents.
288. Dried or desiccated vegetables, not elsewhere specially provided for, G. W., one hundred kilos, one dollar.
321. Pickled vegetables and fruits of all kinds:
- (a) In stone or glass, N. W., kilo, four cents;
 - (b) In wood, G. W., kilo, one and one-half cents.
285. Dried raisins, dates, figs, and citron, put up in small packages, N. W., one hundred kilos, two dollars and fifty cents.
286. The same fruits in bulk and all other dried and desiccated fruits, N. W., one hundred kilos, seventy-five cents.
322. Canned or preserved fruits:
- (a) In wood; and those belonging to the class known as "pie fruits," packed in water, in tin or glass, N. W., kilo, two cents;
- Others, in tin or glass, including those packed in sirups, known as "table fruits," N. W., kilo, two cents.

233. Fruits, preserved, etc.—Continued.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

234. Fruits, in jellies, jams, marmalades, butters, and similar preparations, and fruit pulp, twenty per centum ad valorem.

235. Fruits, brandied, or similarly preserved, and fruits conserved or crystallized, fifty per centum ad valorem.

236. Nuts, nut products, not otherwise provided for, twenty-five per centum ad valorem.

GROUP 4.—SUGAR, MOLASSES, GLUCOSE, AND CONFECTIONERY.

237. Sugar:

(a) Raw, gross weight, one hundred kilos, three dollars and seventy-two cents.

(b) Refined, including weight of immediate containers, one hundred kilos, four dollars and twenty-two cents.

238. Molasses and sirups, not otherwise provided for, and honey:

(a) In bulk, gross weight, one hundred kilos, two dollars.

(b) In small or retail packages, including weight of immediate containers, one hundred kilos, three dollars.

239. Glucose, gross weight, one hundred kilos, one dollar and sixty cents.

240. Saccharine, including weight of immediate containers, kilo, two dollars.

241. Candies, confectionery, sweetmeats, chewing gum, not otherwise provided for, twenty-five per centum ad valorem.

GROUP 5.—COFFEE, TEA, CACAO, SPICES, SAUCES, CONDIMENTS, AND FLAVORING EXTRACTS.

242. Coffee:

(a) Unroasted, gross weight, one hundred kilos, five dollars and thirty cents.

(b) Roasted, ground or not, gross weight, one hundred kilos, seven dollars.

(c) In packages weighing each less than three kilos, including weight of immediate containers, one hundred kilos, nine dollars.

243. Chicory, gross weight, one hundred kilos, four dollars and twenty cents.

244. Tea, including weight of immediate containers, kilo, fifteen cents.

323. Preserved or brandied fruits in cordials or spirits of any kind containing more than eighteen per centum of alcohol, such as brandied peaches, cherries preserved in maraschine and the like, whether put up in tin or glass, N. W., kilo, fifteen cents.
331. Conserved or crystallized fruit or nuts, used as confectionery and sweetmeats, whether put up in paper, metal, or glass, N. W., kilo, twenty-five cents.
329. Nuts, dried, of all kinds in natural state, not otherwise provided for, N. W., one hundred kilos, two dollars and fifty cents.

GROUP 3.—TROPICAL AND SEMITROPICAL PRODUCTS.

289. Sugar:

- (a) Raw and glucose, G. W., one hundred kilos, one dollar and sixty-two cents;
- (b) Refined, N. W., one hundred kilos, three dollars.

326. Saccharine, N. W., kilo, three dollars.

332. Confectionery, candies, and sweetmeats of all kinds, N. W., kilo, twelve and one-half cents:

Provided, That none of the articles classified under paragraphs three hundred and thirty, three hundred and thirty-one, and three hundred and thirty-two shall pay a less rate of duty than twenty per centum ad valorem.

291. Coffee:

- (a) In grains, G. W., one hundred kilos, seven dollars and fifty cents;
- (b) Ground, N. W., one hundred kilos, eight dollars and seventy cents.

292. Succory root and chicory in any form, N. W., one hundred kilos, seven dollars and fifty cents.

301. Tea, N. W., kilo, twenty cents.

245. Cacao:

- (a) Unground, gross weight, one hundred kilos, seven dollars and twenty cents.
- (b) Other, and cacao butter, including weight of immediate containers, one hundred kilos, twelve dollars and fifty cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

246. Chocolate, including weight of immediate containers:

- (a) In forms or lumps for manufacturing purposes, one hundred kilos, ten dollars.
- (b) In cakes or powder, kilo, fifteen cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

247. Cinnamon, cloves, allspice, and mace, including weight of immediate containers:

- (a) Unground, one hundred kilos, eight dollars.
- (b) Ground, one hundred kilos, ten dollars.

248. Nutmegs, including weight of immediate containers:

- (a) Unhusked, kilo, three cents.
- (b) Husked, kilo, five cents.
- (c) Ground, kilo, eight cents.

249. Pepper, white or black, and pod peppers, dried, including weight of immediate containers:

- (a) Whole, one hundred kilos, two dollars and twenty cents.
- (b) Ground, kilo, eight cents.

250. Mustard, horse-radish, including weight of immediate containers:

- (a) Unground, kilo, two cents.
- (b) Ground, kilo, six cents.
- (c) In paste, kilo, ten cents.

251. Saffron, including weight of immediate containers, kilo, four dollars.

252. Spices, not otherwise provided for, including weight of immediate containers:

- (a) Unground, one hundred kilos, eight dollars.
- (b) Ground; curry powder, one hundred kilos, ten dollars.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

290. Cocoa :

- (a) Of all kinds in the bean, G. W., one hundred kilos, five dollars and seventy-five cents;
- (b) Ground, in paste, powder, and cocoa butter, N. W., one hundred kilos, ten dollars.

330. Chocolate:

- (a) In forms or lumps for manufacturing purposes, N. W., kilo, fifteen cents;
- (b) In cakes or powders, for table use, but not made up into bonbons or sweetmeats of any description, N. W., kilo, twenty cents.

293. Cinnamon, first grade:

- (a) Unground, N. W., one hundred kilos, eight dollars;
- (b) Ground, N. W., one hundred kilos, ten dollars.

294. Cinnamon, second grade:

- (a) Unground, N. W., one hundred kilos, six dollars;
- (b) Ground, N. W., one hundred kilos, eight dollars.

296. Cloves and other spices not specially mentioned:

- (a) Unground, N. W., kilo, eight cents.
- (b) Ground, N. W., kilo, ten cents.
- (c) Saffron of all kinds, N. W., kilo, four dollars.

297. Allspice and mace:

- (a) Unground, N. W., kilo, seven cents;
- (b) Ground, N. W., kilo, nine cents.

298. Nutmegs:

- (a) Unhusked, G. W., kilo, four cents.
- (b) Husked, G. W., kilo, six cents.

299. Pepper:

- (a) Whole, N. W., kilo, four cents;
- (b) Ground, N. W., kilo, six cents.

300. Mustard:

- (a) Seed, N. W., kilo, four cents;
- (b) Ground, N. W., kilo, six cents;
- (c) In paste, N. W., kilo, fifteen cents.

253. Sauces for table use, not otherwise provided for, such as tomato, caper, tobasco, Worcestershire, catsup, and like preparations, twenty-five per centum ad valorem.
254. Vinegar:
- (a) In receptacles containing each more than two liters, liter, two cents.
 - (b) In other receptacles, liter, three cents.
255. Flavoring extracts, compounds, and sirups, including weight of immediate containers:
- (a) Without alcohol or containing not to exceed fourteen per centum of alcohol, kilo, twenty-five cents.
 - (b) Containing more than fourteen per centum of alcohol, kilo, thirty-five cents.
- Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifty per centum ad valorem.
256. Vanilla beans, including weight of immediate containers, two dollars and fifty cents.

GROUP 6.—SPIRITS, WINES, MALT, AND OTHER BEVERAGES.

NOTE.—For the purpose of assessment under those paragraphs in which the proof liter is the basis, each and every gauge or wine liter of measurement shall be counted as at least one proof liter. All imitations of whisky, rum, gin, brandy, spirits, or wines, imported by or under any names whatsoever shall be subjected to the highest rate of duty provided for the genuine articles respectively intended to be represented, with a surtax of fifty per centum.

257. Alcohol, proof liter, fifty cents.
258. Whisky, rum, gin, brandy, and other spirits not otherwise provided for, proof liter, fifty cents.
259. Blackberry and ginger brandy, proof liter, thirty cents.
260. Cocktails, liqueurs, cordials, and other compounded spirituous beverages and bitters, not otherwise provided for, proof liter, sixty-five cents.
261. Wines, sparkling, liter, one dollar.
262. Still wines, vermouth, sake, containing fourteen per centum or less of alcohol:
- (a) In receptacles containing each more than two liters, liter, two cents.
 - (b) In receptacles containing each two liters or less, liter, seven and one-half cents.

328. Sauces and condiments for table use, such as caper, tabasco, Worcestershire, and the like preparations, N. W., kilo, twelve and one-half cents.

(a) Tomato sauces, including catsup, N. W., kilo, five cents.

314. Vinegar, liter, two cents.

327. Flavoring extracts not containing more than twelve per centum of alcohol, N. W., kilo, twenty-five cents.

295. Vanilla beans, N. W., kilo, five dollars.

306. Alcohol, liter, seventy cents.

307. Methyl alcohol, N. W., liter, thirty-five cents.

308. (a) Whiskey, rum, gin, brandy, per proof liter, thirty-five cents;

(b) Cocktails, blackberry and ginger brandy, per gauge liter, thirty-five cents;

(c) Liqueurs, cordials, and all compound spirits not specially mentioned, per gauge liter, sixty-five cents:

Provided, however, That if the proof in the liquors classified under (b) and (c) of this paragraph should be above one hundred and five degrees the same shall pay a surtax of twenty-five cents per liter.

309. Wines, sparkling, liter, eighty-five cents.

310. Wines, still (fine):

(a) All white and red fine wines, including the products known as generous wines (*vinos generosos*), and all white and red wines known as dessert or liqueur wines, similar to fine moscatels and maderias, except those mentioned in the next number, in wood, liter, twenty-five cents;

(b) The same in bottles, flasks, demijohns and other similar receptacles, liter, forty cents.

262. Still wines, etc.—Continued.

Provided, That no article classified under this paragraph shall pay a less rate of duty than forty per centum ad valorem.

263. Still wines, vermouth, sake, containing more than fourteen per centum of alcohol:

(a) In receptacles containing each more than two liters, liter, fifteen cents.

(b) In receptacles containing each two liters or less, liter, twenty-five cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem; and

Provided further, That any of such articles containing more than twenty-four per centum of alcohol shall be classified under paragraph two hundred and sixty.

264. Malt beverages, and ciders:

(a) In receptacles containing each more than two liters, hectol., two dollars and twenty-five cents.

(b) In other receptacles, hectol., four dollars and ninety cents.

265. Sweetened, flavored, or aerated waters, natural mineral waters, aerated or not, ginger ale, root beer, unfermented fruit juice, and nonalcoholic beverages, not otherwise provided for, hectol., one dollar and fifty cents.

266. Fruit juice, pure or with sufficient sugar to preserve it, without alcohol or containing not more than four per centum of alcohol, liter, five cents.

GROUP 7.—VARIOUS.

267. Milks and creams, pure, or with sufficient sugar to preserve them, ten per centum ad valorem.

268. Milks and creams, compounded with other substances, milk powders and tablets, any of the foregoing not otherwise provided for, twenty per centum ad valorem.

269. Eggs, not otherwise provided for:

(a) Fresh or preserved, in natural form, gross weight, one hundred kilos, one dollar.

(b) Egg powders, and other preparations of eggs, not otherwise provided for, twenty-five per centum ad valorem.

270. Cheese of all kinds and substitutes therefor, fifteen per centum ad valorem.

271. Butter, including weight of immediate containers, kilo, six cents.

272. Oleomargarine, butterine, ghee, and imitations of butter, including weight of immediate containers, kilo, eight cents.

311. Wines, still (common):
- (a) Common red and white wines, such as vin ordinaire, vino comun and others of like quality, in wood, liter, five cents;
 - (b) The same in bottles, flasks, demijohns, or other similar receptacles, liter, ten cents.
312. Malt liquors, malt extract, ciders, mineral waters, and other non-alcoholic beverages:
- (a) Malt liquors, malt extract, and cider, in wood, hectol, three dollars and forty cents;
 - (b) Malt liquors, malt extract, and cider, in bottles or other receptacles, hectol, four dollars sixty cents;
 - (c) Sweetened, flavored, or aerated waters; natural mineral waters, aerated, carbonated, or not; ginger ale, root beer, and other nonalcoholic beverages not specially provided for, hectol, one dollar and fifty cents.
313. Fruit juice, pure or with sufficient sugar to preserve it; fruit sirups for beverages, and fruit pulp, liter, five cents.
320. Condensed or concentrated milk and canned vegetables of all kinds, such as tomatoes, corn, pease, beans, pumpkins, and generally vegetables preserved in cans or jars, N. W., kilo, two and one-half cents;
- (a) Evaporated cream unsweetened, N. W., kilo, one and one-half cents.
333. Eggs, salted or preserved, G. W., one hundred kilos, two dollars and fifty cents.
334. Cheese:
- (a) Fine, in glass, stone, metal, not in use as common food, N. W., kilo, fifteen cents;
 - (b) Other (common), G. W., kilo, two and one-half cents.
335. Butter, N. W., kilo, five cents.
336. Oleomargarine, butterine and all imitations of butter, N. W., kilo, six cents.

273. Articles and products edible by mankind, not otherwise provided for:

- (a) Crude and in natural state, ten per centum ad valorem.
- (b) Prepared, preserved, or advanced in value or condition by any process or manufacture, twenty per centum ad valorem.

CLASS XIV.—MISCELLANEOUS.

274. Fans, of all kinds, thirty-five per centum ad valorem.

275. Pens, not otherwise provided for, needles (except surgical needles), common and safety pins, hooks and eyes, button rings and fasteners, crochet hooks, and hairpins, any of the foregoing of common metals (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

276. Trinkets and ornaments of all kinds (except those of gold or silver, or of gold or silver plate, or in which the component material of chief value is amber, jet, jade, tortoise shell, coral, ivory, meerschaum, or mother-of-pearl), including weight of immediate containers, kilo, one dollar and twenty-five cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

277. Amber, jet, tortoise shell, coral, ivory, meerschaum, and mother-of-pearl:

- (a) Unwrought, or cut for settings or pierced for beads, fifteen per centum ad valorem.
- (b) Wrought, not otherwise provided for, thirty-five per centum ad valorem.

278. Horn, bone, whalebone, celluloid, and imitations of any of the foregoing, or of any of the substances enumerated in paragraph two hundred and seventy-seven, including weight of immediate containers:

- (a) Unwrought, kilo, thirty cents.
- (b) Wrought, not otherwise provided for, kilo, one dollar and twenty-five cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

279. Artificial teeth, with plates or not, artificial eyes, artificial limbs and members, and similar articles for the alleviation of the inconveniences resulting from physical defects, ten per centum ad valorem.

280. Buttons, including weight of immediate containers:

- (a) Of mother-of-pearl, kilo, one dollar and thirty cents.
- (b) Of bone, porcelain, composition, wood, steel, iron, or similar materials, kilo, thirty cents.
- (c) Of other materials (except gold, silver, or platinum, or gold or silver plate), kilo, fifty cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

CLASS XIII.—MISCELLANEOUS.

338. Fans of all kinds, thirty-five per centum ad valorem.
339. Combs:
- (a) Of horn or India rubber, N. W., kilo, two dollars;
 - (b) Of tortoise shell or ivory, N. W., kilo, five dollars;
 - (c) Others; shall be classified for duty according to their component material.
51. Pens and needles of all kinds, except surgical needles, N. W., kilo, thirty cents.
52. Common and safety pins, and hooks and eyes, N. W., kilo, thirty cents.
53. Crochet hooks and the like, hairpins, N. W., kilo, thirty cents.
340. Trinkets and ornaments of all kinds, except those of gold or silver, or of gold and silver plate, or in which the predominant substance is amber, jet, tortoise shell, coral, ivory, meerschaum, mother-of-pearl, horn, bone, whalebone, celluloid or compositions imitating any of the materials herein mentioned, N. W., kilo, one dollar and twenty-five cents.
341. Amber, jet, tortoise shell, coral, ivory, meerschaum, mother-of-pearl:
- (a) Unwrought, N. W., kilo, one dollar;
 - (b) Wrought, N. W., kilo, three dollars and fifty cents.
342. Horn, bone, whalebone, or celluloid, also compositions imitating these or those of the preceding number:
- (a) Unwrought, N. W., kilo, sixty cents;
 - (b) Wrought, N. W., kilo, one dollar and fifty cents.
345. Buttons:
- (a) Bone, porcelain, composition, wood, steel, iron, and similar materials, N. W., kilo, twenty cents;
 - (b) Rubber, copper and its alloys, N. W., kilo, fifty cents;
 - (c) Mother-of-pearl and others not specially provided for, except of gold or silver, gold or silver plated, N. W., kilo, one dollar.

281. Shells not otherwise provided for:
- (a) Not further advanced in condition than polished, ten per centum ad valorem.
 - (b) Further advanced, manufactures in which shells, not otherwise provided for, are the component material of chief value, twenty-five per centum ad valorem.
282. Sponges, natural, including hexactinellida and loofah:
- (a) Not further advanced in condition than washed or bleached, twenty-five per centum ad valorem.
 - (b) Further advanced, manufactures in which sponge or loofah is the component material of chief value, forty per centum ad valorem.
283. Felt or textiles prepared or coated with tar, pitch, or similar substances, rubberoid, and similar materials, for roofing, sheathing, and structural purposes, gross weight, one hundred kilos, ninety cents.
284. Oilcloth (except of silk), linoleum, corticine:
- (a) In the piece, fifteen per centum ad valorem.
 - (b) Made up into articles, twenty-five per centum ad valorem.
285. Tool bags, chests, and cases; trunks, valises, suit cases, traveling bags, "telescopes," hat boxes, and similar receptacles for personal effects, and shawl straps, of whatever material, twenty-five per centum ad valorem.
286. Stuffed or mounted birds or animals, not otherwise provided for, twenty per centum ad valorem.
287. Feathers for ornaments, stuffed birds or animals or parts thereof for use on wearing apparel or for toilet purposes, natural, finished, or manufactured, sixty per centum ad valorem.
288. Feathers and downs not otherwise provided for:
- (a) Not further advanced in condition than cleaned, twenty per centum ad valorem.
 - (b) Further advanced, manufactures in which feathers or downs are the component material of chief value, forty per centum ad valorem.
289. Artificial flowers, buds, pistils, leaves, fruits, seeds, and moss, and other parts of artificial fruits and flowers, of whatever material, fifty per centum ad valorem.
290. Caoutchouc and gutta-percha:
- (a) Crude, and rubber, in sheets, sheeting, or packing, even with cloth or wire insertions, and gaskets and washers, ten per centum ad valorem.
 - (b) Rubber, soft, in articles not otherwise provided for, twenty-five per centum ad valorem.
 - (c) Rubber, hard, in articles not otherwise provided for, thirty per centum ad valorem.
291. Hose and flexible tubing, of whatever dimensions or materials, fifteen per centum ad valorem.
292. Reservoir pens, parts and points therefor, of whatever material, twenty-five per centum ad valorem.

348. Paper, felt, or other textile, prepared or coated with tar, pitch, or other substances, for roof and structural purposes, G. W., one hundred kilos, thirty cents.
349. Oilcloths:
- (a) For floor and packing purposes, N. W., one hundred kilos, three dollars;
 - (b) For wearing apparel, unmanufactured, N. W., one hundred kilos, three dollars;
 - (c) Manufactured into wearing apparel, N. W., one hundred kilos, six dollars;
 - (d) Other, including linoleum, N. W., one hundred kilos, five dollars.
232. Stuffed or mounted birds or animals, not specially provided for in paragraph three hundred and eighty-nine, N. W., kilo, one dollar.
230. Feathers for ornaments, in their natural state or manufactured, N. W., kilos, two dollars and fifty cents:
- Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than sixty per centum ad valorem.
231. Feather dusters, N. W., kilo, thirty cents;
- (a) Other feathers and manufactures of feathers not specially provided for, N. W., kilo, sixty cents.
350. Artificial flowers of all kinds, also artificial fruits, seeds, pistils, or buds of any material for the manufacture of flowers, N. W., kilo, two dollars and fifty cents.
352. Caoutchouc and gutta-percha manufactured into any kind of articles not specially provided for:
- (a) Rubber, pure or with cloth or wire insertions for machinery packing, including gaskets and washers, N. W., kilo, three cents;
 - (b) Hard rubber articles, not specially provided for, N. W., kilo, fifty cents;
 - (c) Boots and shoes of rubber, N. W., kilo, twenty-five cents;
 - (d) All other articles, including rubber in sheets other than packing, N. W., kilo, twenty cents;
 - (e) Hose and belting of all descriptions into which rubber enters as a component material, N. W., kilo, ten cents.

293. Games and toys, including face masks, paper hats and canes, artificial Christmas trees, Christmas-tree decorations, toy carts, and other small vehicles for children's use not otherwise provided for, and diminutive articles for use as toys, not adapted for practical purposes, including weight of immediate containers, kilo, ten cents.

Provided, That no article of gold, silver, or platinum, or of gold or silver plate, or of tortoise shell, coral, ivory, or mother-of-pearl, shall be classified under this paragraph; and

Provided further, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

294. Golf sticks, polo mallets, tennis rackets, baseball and cricket bats, balls of all kinds for use in the sports (except bowling, billiard, pool, and bagatelle balls), fencing masks and foils, gymnasium apparatus, and croquet sets, and parts of any of the foregoing, twenty-five per centum ad valorem.

295. Umbrellas and parasols:

- (a) Covered with paper, each, eight cents.
- (b) Covered with silk, each, fifty cents.
- (c) Covered with other stuffs, each, twenty cents.
- (d) Umbrella frames, uncovered, mounted on tubes or sticks, forty per centum ad valorem.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

296. Hats, bonnets, crowns therefor, of straw, chip, palm leaf, grass, rattan, osiers, and analogous materials:

- (a) Complete, not trimmed, each, thirteen cents.
- (b) The same, trimmed, each, twenty-two cents.
- (c) Crowns for, each, eleven cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

297. The same, of other materials:

- (a) Complete, not trimmed, each, twelve cents.
- (b) The same, trimmed, each, twenty cents.
- (c) Crowns for, each, eleven cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

298. Caps, fezzes, turbans, headgear not otherwise provided for, thirty per centum ad valorem.

353. Games and toys, except those of gold or silver, or of gold or silver plate, or of the materials mentioned in paragraphs two hundred and forty-one and two hundred and forty-two, N. W., kilo, ten cents: *Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
343. Walking sticks and sticks for umbrellas and parasols, and sword sticks, including the sword, per one hundred, four dollars:
Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.
354. Umbrellas and parasols:
 (a) Covered with paper, eight cents each;
 (b) Covered with silk, fifty cents each;
 (c) Covered with other stuffs, twenty cents each.
355. Hats and bonnets and crowns for same, of straw:
 (a) Complete, not trimmed, thirteen cents each;
 (b) Same, trimmed, twenty-two cents each;
 (c) Crowns for (untrimmed), eleven cents each.
356. The same articles of other materials:
 (a) Complete, not trimmed, six cents each;
 (b) Same, trimmed, twenty cents each;
 (c) Crowns for (untrimmed), five cents each.
357. Caps of all kinds:
 (a) For adults, of any material, plain, fifteen cents each;
 (b) For adults, embroidered or decorated, fifty cents each;
 (c) For children, plain, ten cents each;
 (d) For children, embroidered or ornamented, thirty-five cents each:
Provided, That none of the articles classified under paragraphs three hundred and fifty-four, three hundred and fifty-five, three hundred and fifty-six, and three hundred and fifty-seven shall pay a less rate of duty than twenty per centum ad valorem.

299. Cameras and parts thereof, photographic equipment and articles for use in photography not otherwise provided for, including lenses, tripods, photographic plates and films, film packs and kits, plate holders and frames, developing lights, baths and trays, twenty per centum ad valorem.
300. Appliances and apparatus, parts and cases therefor and accessories thereto, not otherwise provided for, for mathematical, optical, astronomical, surgical, geodetical, and other scientific purposes, including thermometers, barometers, alcoholometers, salmometers, hydrometers, vacuometers, radiometers, appliances for sight testing, microtomes, telescopes, microscopes and their slide glasses, stethoscopes, theodolites, transits, sextants, quadrants, compasses, and the like, twenty-five per centum ad valorem.
301. Tobacco:
- (a) Wrapper tobacco, filler tobacco when mixed or packed with more than fifteen per centum of wrapper tobacco, leaf tobacco the product of two or more countries or dependencies when mixed or packed together, any of the foregoing unstemmed, kilo, four dollars and eight cents.
 - (b) The same, stemmed, kilo, five dollars and fifty-two cents.
 - (c) Filler tobacco, not otherwise provided for, unstemmed, kilo, seventy-eight cents.
 - (d) The same, stemmed, kilo, one dollar and eleven cents.
 - (e) Cigars, cigarettes, cheroots, paper cigars, and cigarettes, including wrappers, kilo, nine dollars and ninety-three cents and twenty-five per centum ad valorem.
 - (f) Other tobacco, manufactured or unmanufactured, not otherwise provided for, kilo, one dollar and twenty-two cents.
- NOTE.—The term “wrapper tobacco,” as used in this Act, shall be taken to mean that quality of leaf tobacco which is suitable for cigar wrappers, and the term “filler tobacco” shall be taken to mean all other leaf tobacco.
302. Wastes, not otherwise provided for, ten per centum ad valorem.
303. Materials, substances, and articles not otherwise provided for:
- (a) Not advanced in value or condition by any process or manufacture, ten per centum ad valorem.
 - (b) Further advanced, but not manufactured into articles, fifteen per centum ad valorem.
 - (c) Manufactured into articles, twenty-five per centum ad valorem.
304. Cost of repairs upon articles of easy identification (except those provided for in paragraph two hundred), exported from the Philippine Islands and reimported therein, twenty-five per centum ad valorem.

Provided, That any such article, exclusive of the repairs thereon, shall be free of duty when reimported, upon the compliance with the regulations of the insular collector of customs governing such exportations and reimportations, otherwise the terms of section nine shall apply.

358. Cameras of which the lenses are not removable or adjustable; made of wood or metal, polished or covered with leather or imitation of leather; fitted for either plates or films, or for both, twenty per centum ad valorem.
359. The same articles made of wood or metal, painted, varnished, shellacked, or plain, and otherwise, twenty per centum ad valorem.
360. Cameras with removable or adjustable lenses, not including the lenses, twenty per centum ad valorem.
361. Single lenses for photographic apparatus, twenty per centum ad valorem.
362. Combination lenses, tripods, plateholders, dry and other plates, and kodak films, twenty per centum ad valorem.
364. Tobacco:
- (a) In the leaf, unmanufactured, N. W., kilo, fifty cents;
 - (b) Manufactured, N. W., kilo, one dollar.
365. On all other goods, wares, merchandise, and effects not otherwise enumerated or provided for, except crude materials, twenty-five per centum ad valorem.
366. On crude materials not otherwise enumerated, ten per centum ad valorem.

FREE LIST.

SEC. 10. That the following articles shall be free of duty upon importation thereof into the Philippine Islands:

305. Trees, shoots, plants, moss, live.

306. Ores, and scoriæ resulting from the smelting thereof, filings, cuttings, and other wastes, of common metals, resulting from manufacture, and fit only for resmelting, and scrap iron, copper, brass, tin, zinc, and lead, and combinations thereof, bell metal, copper regulus, copper matte, cast or malleable iron in pigs, soft or wrought iron in ingots, and steel in ingots, and tin, lead, zinc, nickel, and aluminum, in pigs, lumps, or ingots, and Muntz metal.

307. Articles, including anchors, binnacles, propellers, and the like, the character of which, as imported, prevents their use for other than the construction, equipment, or repair of vessels, and life-preservers and life buoys.

308. Oakum.

309. Raw cotton.

310. Vegetable fibers, raw or hackled, not otherwise provided for.

311. Bristles, animal hair and wool, not further advanced in condition than washed.

312. Paper pulp and paper stock.

313. Petroleum, crude or refined, and the products thereof.

314. Samples of the kind, in such quantity and of such dimensions or construction as to render them unsalable or of no appreciable commercial value, and models not adapted for practical use.

ARTICLES FREE OF DUTY.

- 367. Trees, shoots, and plants.
- 368. Moss in a natural or fresh state.
- 369. Copper, gold, and silver ores.
 - 11. Ores other than copper, gold, and silver, G. W., one thousand kilos, twenty-five cents.
 - 74. Filings, shavings, cuttings of iron or steel, and other wastes of cast iron or from the manufacture of common metals, fit only for resmelting, G. W., one hundred kilos, fifteen cents.
 - 75. Scoriæ resulting from the smelting of ores, G. W., one hundred kilos, three cents.
 - 42. Anchors, iron or steel plates for vessels, chains for vessels or machines, moorings, switches, and signal disks, G. W., one hundred kilos, fifty cents.
- 136. Hemp, raw or hackled, N. W., one hundred kilos, one dollar and ten cents.
- 137. Flax, raw or hackled, N. W., one hundred kilos, one dollar and twenty-five cents.
- 138. Jute, aloë, and other vegetable fibers, N. W., one hundred kilos, forty cents.
- 176. Paper pulp, G. W., one hundred kilos, twenty-five cents.
- 370. Ordinary and usual commercial samples, imported by bona fide commercial travelers, after examination by the customs authorities and upon the filing of a bond with security satisfactory to the collector of customs for the exportation of said samples within three months after their date of importation: *Provided*, That said samples shall be positively identified by the customs authorities before exportation, and that their appraised value shall not exceed two thousand dollars in any one case: *And provided further*, That the period of three months allowed for their exportation may be extended in the discretion of the collector of customs for a further period not to exceed three months, upon application being made to him in writing before the expiration of the original period. In the case of any consignment of bona fide commercial samples the appraised value of which exceeds two thousand dollars, the owner may select any portion thereof up to two thousand dollars in appraised value for entry under the above provisions of this paragraph, and the remainder of the consignment shall be entered in bond or for duty, as in the case of regular importations.
 - (a) All samples of the kind, in such quantity, and of such dimensions or construction as to render them unsalable or of no appreciable commercial value.

- 315. Onions, Irish potatoes, in natural state.
- 316. Gold, silver, platinum, in bars, sheets, pieces, dust, scrap, or in broken-up jewelry or table service.
- 317. Hides and skins, raw, green or dry, but not tanned.

318. Hops and malt.

319. Coins and currency of national issue, executed checks, drafts, bills of exchange, and similar commercial documents.

320. Natural manures.

321. Cinchona bark, sulphate and bisulphate of quinine, alkaloids and salts of cinchona bark, in whatever form.

322. Telegraph cables of the class known as submarine.

323. Vaccines and serums.

324. Ice.

325. Hand paintings in oil, water color, or pastel, pen and ink drawings, for use as works of art and not as decoration of merchandise, nor for use in manufacture or the industrial arts and sciences, photographs, paintings, crayons, and other pictorial representations of actual persons, either living or deceased.

326. Lithographs, posters, calendars, and signs, whether framed (when the frame bears sufficient advertising matter to render it of no commercial value) or not, and pamphlets, booklets, and folders, for advertising purposes only, and having no commercial value.

NOTE.—Store, office, and business signs, otherwise those for advertising local business houses, firms, offices, associations, corporations, trades, or professions, shall not be classified under this paragraph.

327. Magazines, reviews, newspapers, and like published periodicals, bibles and extracts therefrom, hymnals and hymns for religious uses, books and music in raised print used exclusively by the blind, and text-books prescribed for use in any school in the Philippine Islands: *Provided*, That complete books published in parts in periodical form shall not be classified under this paragraph.

328. Public documents issued by foreign governments, correspondence, manuscripts, and typewritten documents, not prohibited by section four of this act, and collections of stamps of national issue, used or unused.

329. Medals, badges, cups, and other small articles actually bestowed as trophies or prizes, or those received or accepted as honorary distinctions.

330. Pipe organs imported for the bona fide use of and by the order of any society incorporated or established for religious or educational purposes, or expressly for presentation thereto: *Provided*, That the terms of this paragraph shall be retroactive and of full force and effect from and after January first, nineteen hundred and nine, anything in this act to the contrary notwithstanding: *And provided further*, That any duty paid upon any pipe organ so imported since said date shall be subject to refund.

214. Hides and skins, green, or not tanned, G. W., one hundred kilos, one dollar and fifty cents;
 (a) The same, wet salted, G. W., one hundred kilos, seventy-five cents;
 (b) The same, dry salted, G. W., one hundred kilos, one dollar.
280. Malt, G. W., one hundred kilos, two dollars and fifty cents.
281. Hops, G. W., one hundred kilos, three dollars.

FREE, SUBJECT TO EXPRESS CONDITIONS.

SEC. 11. That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with the formalities prescribed in each paragraph:

331. Eggs and cocoons of the silkworm, subject to exclusion if diseased, or for other cause.
332. Breeding animals of a recognized breed, duly registered in the book of record established for that breed: *Provided*, That certificate of such record, and pedigree of such animal duly authenticated by the proper custodian of such book or record, shall be produced and submitted to the collector of customs, together with affidavit of the owner or importer, that such animal is the identical animal described in said certificate of record and pedigree.
333. Carabao and other bovine work animals, mules, until such time as the Governor-General shall certify that conditions in the Philippine Islands warrant the imposition of duty thereon in accordance with the rates prescribed in Group One of Class XI of this Act.
334. Commercial samples, the value of any single importation of which does not exceed five thousand dollars, upon the filing of a bond in an amount equal to double the ascertained duties thereon, with sureties satisfactory to the collector of customs, conditioned for the exportation of said samples within six months from the date of their importation, or in default thereof the payment of the corresponding duties thereon. If the value of any single consignment of such commercial samples exceeds five thousand dollars, the importer thereof may select any portion of same not exceeding in value five thousand dollars for entry under the provisions of this paragraph, and the remainder of the consignment may be entered in bond, or for consumption, as the importer shall elect.
335. Regalia, gems, statuary, specimens or casts of sculptures, imported for the bona fide use of and by the order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use of and by the order of any college, academy, school, or seminary of learning, or of any public library, not for barter, sale, or hire: *Provided*, That the term "regalia" shall be held to include only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture, fixtures, or ordinary wearing apparel, nor personal property of individuals.
336. Works of art, including pictorial paintings on glass (except stained windows or window glass), imported expressly for presentation to a governmental institution, or to any municipal or provincial corporation, or to any incorporated or established religious society, college, or other public institution.
337. Supplies and materials imported by or for the use of the United States Government, or the government of the Philippine

ARTICLES FREE OF DUTY, SUBJECT TO CONDITIONS.

167. Eggs of the silkworm, N. W., kilo, twenty-five cents.

385. Supplies imported by the United States Government for its use or that of its subordinate branches, or by the insular government for its use or that of its subordinate branches.

Islands, or any of their subordinate branches: *Provided*, That title shall have passed to one of said Governments before such supplies are released from customs custody: *And provided further*, That any article (except those enumerated in paragraph two hundred and fifteen) which would otherwise be classified under this paragraph shall, if imported for sale to private or corporate persons, be dutiable under the corresponding paragraph of this Act.

338. Wearing apparel, articles of personal adornment, toilet articles, books, portable tools and instruments, theatrical costumes, and similar personal effects, accompanying travelers or tourists in their baggage or arriving within a reasonable time, in the discretion of the collector of customs, before or after the owners, in use of and necessary and appropriate for the wear or use of such persons according to their profession or position for the immediate purposes of their journey and their present comfort and convenience: *Provided*, That this exemption shall not be held to apply to merchandise or articles intended for other persons or for barter or sale: *And*

371. Article of the growth, produce, and manufacture of the Philippine Islands exported to a foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed.
372. Gold, silver, and platinum, in broken-up jewelry or table services, bars, sheets, coins, pieces, dust, and scraps.
373. Gold, silver, and platinum, in articles manufactured and stamped in the Philippine Islands.
374. Fresh fruits.
375. Fresh garden produce.
376. Fresh meat, except poultry and game; also ice.
377. Fresh eggs.
378. Fresh milk.
379. Diamonds and other precious stones in the rough, unmounted.
380. Hand paintings in oil, water color, or pastel, and pen and ink drawings intended for use as works of art, and not as a part of decoration of any other merchandise, nor for use in the manufactures and industrial arts and sciences; also family photographs, paintings, crayons, and other pictures of the members of a person's family.
381. Lithographs, posters, calendars, and folders for advertising purposes only, having no commercial value and designed for free public distribution.
382. (a) Spanish scientific, literary, and artistic works, not subversive of public order, imported under provisions of article thirteen of the treaty between Spain and the United States signed at Paris on the tenth day of December, eighteen hundred and ninety-eight;
(b) Public magazines, reviews, newspapers, and like published periodicals, Bibles, and schoolbooks; but complete books published in parts and not otherwise entitled to free entry shall not be classified under this paragraph.
383. Manures, natural.
384. Quinine, sulphate and bisulphate of, and all alkaloids or salts of cinchona bark, in pills or otherwise.
386. Wearing apparel, toilet objects and articles for personal use, bed and table linen, books, portable tools and instruments, theatrical costumes, jewels, and table services bearing evident signs of having been used, imported by travelers in their luggage in quantities proportionate to their profession and position.
(a) Wearing apparel, and toilet objects for personal use, brought by citizens or inhabitants of the Philippine Islands in their personal luggage in quantities proportionate to their profession and position; also bed and

provided further, That the collector of customs may, in his discretion, require a bond for the exportation of or the payment of duties upon articles classified under this paragraph within the time and in the manner prescribed by paragraph three hundred and thirty-nine.

339. Vehicles, horses, harness, bed and table linen, table service, furniture, musical instruments, and personal effects of like character, owned and imported by travelers or tourists for their convenience and comfort, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon, within four months from the date of entry: *Provided*, That the collector of customs may extend the time for exportation or payment of duties for a term not exceeding three months from the expiration of the original period.

340. Professional instruments and implements, tools of trade, occupation, or employment, wearing apparel, domestic animals, and personal and household effects, including those of the kind and class provided for under paragraphs three hundred and thirty-eight and three hundred and thirty-nine, belonging to persons coming to settle in the Philippine Islands, in quantities and of the class suitable to the profession, rank, or position of the person importing them, for their own use and not for barter or sale, accompanying such persons or arriving within a reasonable time, in the discretion of the collector of customs, before or after the arrival of their owners, upon the production of evidence satisfactory to the collector of customs that such persons are actually coming to settle in the Philippine Islands, that the articles are brought from their former place of abode, that change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted to them: *Provided*, That neither merchandise of any kind, nor machinery or other articles for use in manufacture, shall be classified under this paragraph: *And provided further*, That officers and employees of the United States Government or of the government of the Philippine Islands, or religious missionaries taking station in the islands shall be considered as "coming to settle" for the purposes of this paragraph.

table linen, books, portable tools and instruments, jewels, and table service, brought in the luggage of citizens or inhabitants of the Philippine Islands, which are their personal property and not for barter or sale and which have been used by such persons in the Philippine Islands and exported therefrom under conditions to be prescribed by the collector of customs.

The customs authorities may exact a bond for the exportation of these articles when deemed necessary by them.

393. Used household furniture of persons coming to settle in the Philippine Islands, including such articles, effects, and furnishings as pictures, books, pianos, organs, chinaware, and kitchen utensils, in quantities and of the class suitable to the rank and position of the persons bringing the same and intended for their own use and benefit and not for barter or sale: *Provided*, That they have all been used by said persons for more than one year; that they are brought within a reasonable time after the arrival of the owners, in the discretion of the collector of customs: *And provided further*, That satisfactory evidence be produced that such persons are actually coming to settle in the Philippine Islands; that the change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted to them: *And provided further*, That if such persons are coming to the Philippine Islands from the United States and are citizens thereof, the period of one year specified in the first proviso of this paragraph shall not be effective. Officers of the United States Army, Navy, and Marine Corps and religious missionaries taking stations in the islands shall be given the same privileges granted to other persons in this article: *And provided further*, That all articles of professional equipment, wearing apparel, and household goods belonging to officers of the United States Army, Navy, and Marine Corps, officers of the Philippine government, and religious missionaries who are citizens of the United States, imported from the United States for their personal use and benefit and not for barter or sale, may be entered free of duty on the personal certificate of such person that they fulfill the above conditions: *Provided, however*, That United States Government vessels, whether transports of the Army or naval vessels, when coming from the United States or a foreign port to the ports of the Philippine Islands, shall be subject to the same inspection by customs officers of the Philippine government, for the purpose of determining whether they have on board articles or merchandise dutiable under the laws of the Philippine

341. Vehicles, animals, birds, insects, and fish, portable theaters, circus and theatrical equipment, including sceneries, properties, and apparel, devices for projecting pictures and parts and appurtenances therefor, panoramas, wax figures, and similar objects for public entertainment, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph three hundred and thirty-nine.
342. Personal effects, not merchandise, of residents of the Philippine Islands dying in foreign countries, upon identification as such, satisfactory to the collector of customs.
343. Works of fine art for public museums and galleries, or for art schools, models, archæological and numismatic objects, specimens and collections of mineralogy, botany, zoology, and ethnology, including skeletons, fossils, and other anatomical specimens for schools, academies, public museums, and corporations and societies organized for scientific or artistic purposes, on proof satisfactory to the collector of customs of their destination.
344. Official consular supplies consigned by a foreign government of which the consignee is the consular representative in the Philippine Islands, to him as such official, in an amount and of the kind and class allowed free entry by said foreign government when consigned by the Government of the United States of America to its consular representatives within the jurisdiction of such foreign government.

Islands, as such United States Government vessels are subject to by customs officers of the United States Government when such vessels enter ports of the United States from foreign countries for the purpose of determining whether such vessels have on board articles or merchandise dutiable under the laws of the United States.

- (b) Vessels for communion or other sacred purposes, vestments, relics, jewels, candelabra, and other articles belonging to any church and used solely for religious ceremonial purposes in and about an altar of a church, or worn by priests or ministers of religion, for such purposes, if such articles were in the Philippine Islands, and were removed therefrom before July first, nineteen hundred and two, to avoid the danger of robbery or depredation; but such articles are to be admitted without duty only after the governor-general shall be satisfied by evidence produced that the articles presented for admission free are without the foregoing description and shall certify the fact to the collector of customs for the Philippine Islands.

392. Carriages, trained animals, portable theaters, circus equipments, panoramas, wax figures, and other similar objects for public entertainment, imported temporarily.

387. Works of fine art destined for public museums, galleries, or art schools, when due proof is given as to their destination.

388. Archæological and numismatical objects for public museums, academies, and scientific and artistic corporations, on proof of their destination.

389. Specimens and collections of mineralogy, botany, zoology, and ethnology, and small models for public museums, public schools, academies, and scientific and artistic corporations, on proof of their destination.

390. (a) Philosophical, historical, economic, and scientific books, apparatus, utensils, instruments, and preparations, including packing, packages, and receptacles thereof, specially imported in good faith and for the use and by the order of any society or institution incorporated or established solely for philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the Philippine Islands, or of any public library, and not for sale or hire, subject to such regulations as may be prescribed

345. Pumps for the salvage of vessels, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph three hundred and thirty-nine.

FREE UPON COMPLIANCE WITH CORRESPONDING REGULATIONS.

SEC. 12. That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with regulations which shall be prescribed in accord with the provisions of each paragraph:

346. Wearing apparel and household effects, including those articles provided for under paragraphs three hundred and thirty-eight and three hundred and thirty-nine, belonging to residents of the Philippine Islands returning from abroad, which were exported from the said islands by such returning residents upon their departure therefrom or during their absence abroad, upon the identity of such articles being established to the satisfaction of the collector of customs, under such regulations as the insular collector of customs shall prescribe; articles of the same kind and class purchased in foreign countries by natives of the Philippine Islands during their absence abroad and accompanying them upon their return to said islands, or arriving within a reasonable time, in the discretion of the collector of customs, before or after their return, upon proof satisfactory to the collector of customs that the same have been in their use abroad for more than one year.
347. Foreign articles, goods, wares, or merchandise destined for display in public expositions in the Philippine Islands, and animals for exhibition or competition for prizes, together with the harness, vehicles, and tackle necessary for the purposes designated, subject to such rules, regulations, and conditions as shall be prescribed by the insular collector of customs with respect to bonding for exportation thereof or payment of duty thereon.
348. Philosophical, historical, economic, and scientific books, and apparatus, utensils, and instruments specially imported for the bona fide use of and by the order of any society or institution incorporated or established solely for philosophical, educational, scientific, charitable, or literary purposes, or for

by the collector of customs of the islands; and the provisions of this paragraph in respect to books shall apply also to any individual importing not exceeding two copies of any one work for his own use and not for sale or hire.

- (b) Books and music in raised print, used exclusively by the blind.

396. Pumps, intended for the salvage of vessels, imported temporarily.

If the regulations in each case are not complied with, or if the examination is not entirely satisfactory, the exemption shall be annulled, and the duties stipulated in the tariff shall be collected.

ARTICLES FREE OF DUTY SUBJECT TO THE FORMALITIES PRESCRIBED IN EACH CASE BY THE CUSTOMS AUTHORITIES.

394. Foreign articles destined to exhibitions held in the Philippine Islands, under such rules, regulations, and conditions as may be prescribed by the Philippine Commission.

the encouragement of the fine arts, or for the bona fide use of and by the order of any college, academy, school, or seminary of learning in the Philippine Islands, or of any public library, and not for barter, sale, or hire, subject to such regulations as shall be prescribed by the insular collector of customs.

The provisions of this paragraph in respect to books shall apply to any individual importing not exceeding two copies of any one work for his own use, and not for barter, sale, or hire.

349. Articles of the growth, produce, or manufacture of the Philippine Islands, paintings which are works of art, books exported to a foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed, and articles returned from foreign expositions, subject to identification under such rules and regulations as the insular collector of customs shall prescribe.

350. Repairs to vessels documented in the Philippine Islands or regularly plying in Philippine waters, made in foreign countries, upon proof satisfactory to the collector of customs that adequate facilities for such repairs are not afforded in the Philippine Islands.

351. Articles and materials actually used in the construction, equipment, or repair within the Philippine Islands of vessels, their machinery, tackle, or apparel, subject to such restrictions, conditions, and regulations as the insular collector of customs shall prescribe.

352. Articles brought into the Philippine Islands for the purpose of having repairs made thereto, upon the filing of a bond with sureties satisfactory to the collector of customs, in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within a period of not to exceed six months from the date of importation thereof, in the discretion of the collector of customs, subject to such rules and regulations as the insular collector of customs shall prescribe.

353. Coverings and holdings of articles, goods, wares, and merchandise (usual), except as expressly provided (see Rule Thirteen).

EXPORT DUTIES.

SEC. 13. That upon the exportation to any foreign country from the Philippine Islands, or the shipment thereof to the United States or any of its possessions, of the following articles, there shall be levied, collected and paid thereon the following export duties: *Provided, however,* That all articles the growth and product of the Philippine Islands coming directly from said islands to the United States or any of its possessions for use and consumption therein, shall be exempt from any export duties imposed in the Philippine Islands:

354. Abacá (hemp), gross weight, one hundred kilos, seventy-five cents.

SEC. 18. That goods, fruits, and articles of the Philippine Islands exported abroad and reimported, owing to their not having been sold at the place of destination, shall be exempt from the payment of duty: *Provided, always,* That they are inclosed in the same packages and bear the same marks, and that they are accompanied by certificates of the consular officer, or, if there be none, of the local authority, stating that the goods, produce, or effects of the country are reimported for the above-stated reason.

Abaca, raw, is exempt from the following of the aforesaid certificate.

SEC. 19. That the following articles may likewise be imported free of duty:

(a) Paintings which are works of art, and have been exported with a custom-house certificate, provided that their identity is established to the satisfaction of the custom authorities.

397. Parts of machinery, pieces of metal, and wood imported for the repair of foreign vessels which have entered ports of the Philippine Islands through stress of weather.

391. Casks, sacks, and large metal receptacles, in use as immediate containers of dutiable imported commodities, when such receptacles are to be reexported.

EXPORT DUTIES.

SEC. 13. That on the following products of the Philippine Islands, when exported therefrom, there shall be levied and collected on the gross weight thereof export duties as follows:

398. Abaca, raw or wrought hemp, one hundred kilos, seventy-five cents.

355. Sugar, gross weight, one hundred kilos, five cents.
356. Copra, gross weight, one hundred kilos, ten cents.
357. Tobacco, manufactured, gross weight, one hundred kilos, one dollar and fifty cents.
358. Stems, clippings, and other wastes of tobacco, gross weight, one hundred kilos, fifty cents.
359. Tobacco, raw, grown in the provinces of Cagayan, Isabela, and Nueva Viscaya (Island of Luzón), gross weight, one hundred kilos, one dollar and fifty cents.

360. Tobacco, raw, grown in other provinces of the Philippine Islands, gross weight, one hundred kilos, one dollar.

NOTE.—Certificates of origin of raw tobacco may be required by the collector of customs at the port of exportation when proof of the place of production is necessary.

361. Shells, gross weight:

- (a) Tortoise, and mother of pearl, one hundred kilos, one dollar.
(b) Other, one hundred kilos, fifty cents.

WHARFAGE.

SEC. 14. That there shall be levied and collected upon all articles, goods, wares, or merchandise, except coal and timber, the product of the Philippine Islands, exported through ports of entry of the Philippine Islands, or shipped therefrom to the United States or any of its possessions, a duty of one dollar per gross ton of one thousand kilos, as a charge for wharfage, whatever be the port of destination or nationality of the exporting vessel: *Provided*, That articles, goods, wares, or merchandise imported, exported, or shipped in transit for the use of the Government of the United States, or of that of the Philippine Islands, shall be exempt from the charges prescribed in this section.

SEC. 15. That all articles, goods, wares, or merchandise imported into the Philippine Islands shall, for the purpose of this Act, be deemed and held to be the property of the person to whom the same may be consigned; but the holder of any bill of lading, drawn to order and indorsed by the consignor, shall be deemed the consignee thereof; and in case of the abandonment of any article, goods, wares, or merchandise to the underwriters, the latter may be recognized as the consignee.

- 401. Sugar, one hundred kilos, five cents.
- 402. Copra, fresh or dried, one hundred kilos, ten cents.
- 403. Tobacco, manufactured, of all kinds and whatever origin, one hundred kilos, one dollar and fifty cents.

- 404. Tobacco, raw, grown in the provinces of Cagayan, Isabela, and Nueva Viscaya (Luzon Island), one hundred kilos, one dollar and fifty cents.
- 405. Tobacco, raw, grown in the Visayas and Mindanao Island, one hundred kilos, one dollar.
- 406. Tobacco, raw, grown in other provinces of the archipelago, one hundred kilos, seventy-five cents.

Certificates of origin of raw tobacco may be required by the customs authorities when proof of the place of production is necessary.

Provided, That the rates of duty levied, collected, and paid upon products of the Philippine Islands coming into the United States shall be less any export duty or taxes levied, collected, and paid thereon upon the shipment thereof from the Philippine Islands, under such rules and regulations as the Secretary of the Treasury may prescribe; but all articles, the growth and product of the Philippine Islands admitted into the ports of the United States free of duty, and coming directly from said islands to the United States, for use and consumption therein, shall be exempt from any export duties imposed in the Philippine Islands.

WHARF CHARGES.

SEC. 16. That there shall be levied and collected upon goods of all kinds exported through the ports of entry of the Philippine Islands a duty of seventy-five cents per gross ton of one thousand kilos, as a charge for wharfage and for harbor dues, whatever be the port of destination or nationality of the exporting vessel.

SEC. 17. That merchandise imported, exported, or shipped in transit for the use of the Government of the United States or of that of the Philippine Islands, including coal, shall be exempt from wharf charges.

INVOICES.

SEC. 16. That all invoices of imported articles, goods, wares, or merchandise shall state the true value thereof in the currency of the place or country from whence imported, or, if purchased, in the currency actually paid therefor, shall contain a correct description of such articles, goods, wares, or merchandise, with true numbers, weights, and quantities, in the tariff terms of this Act, and shall be made in quadruplicate and signed by the owner or shipper, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner.

SEC. 17. That except in case of personal effects accompanying a passenger as baggage, or arriving within a reasonable time before or after the owner, no importation of any articles, goods, wares, or merchandise, exceeding one hundred dollars in dutiable value, shall be admitted to entry without the production of a duly certified invoice of the kinds hereinafter described, or the filing of an affidavit made by the owner, importer, or consignee before the collector of customs, showing why it is impracticable to produce such invoice, together with a bond in an amount to be prescribed by, and with sureties satisfactory to, the collector of customs, for the production of such invoice within a reasonable time to be prescribed by said official. In the absence of such invoice, no entry shall be made upon the aforesaid affidavit unless the same be accompanied by a statement in the form of an invoice or otherwise, showing the actual cost of such merchandise if same was purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the Philippine Islands in the principal markets of the country from whence imported. This statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make the entry, taken before the collector of customs, and it shall be lawful for that official to examine the deponent under oath regarding the source of his knowledge, information, or belief, concerning any matter contained in his affidavit, and to require him to produce any correspondence, document, or statement of account in his possession, or under his control, which may assist the customs authorities in ascertaining the actual value of the importation or of any part thereof; and in default of such production when so required, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such correspondence, document, or statement for the purpose of avoiding the imposition of additional duty, penalty, or forfeiture incurred under this or any other Act in force in the Philippine Islands, unless he shall show to the satisfaction of the

TONNAGE DUES.

SEC. 14. That at all ports or places in the Philippine Islands there shall be levied the following navigation and port charges: On the entry of a vessel from a port or place not in the Philippine Islands a duty of six cents per ton, not to exceed thirty cents per net ton per annum, expressed in her national certificate of registry.

On the entry of a vessel from a port or place not in the Philippine Islands lading or discharging cargo which is less than the net tonnage of the vessel, dues of twenty cents per thousand kilograms may be imposed, at the option of the master or consignor or consignee of the cargo, in lieu of the tonnage tax above prescribed.

On the entry of a vessel only to discharge or take on board passengers and their baggage, the tonnage tax above described shall not be imposed.

SEC. 15. That the following shall be exempt from tonnage dues:

A vessel belonging to or employed in the service of the Government of the United States.

A vessel of a foreign government not engaged in trade.

A vessel in distress.

A yacht belonging to an organized yacht club of the United States or of a foreign nation which imposes no tonnage or equivalent taxes on American yachts.

SEC. 22. That the entry of all importations at the ports of the Philippine Islands made subsequent to a period of sixty days from the date this revised tariff goes into force and effect, of goods, wares, and merchandise from countries other than the United States, when the value of such importation exceeds one hundred dollars, shall be accompanied by a consular invoice similar to that required for goods imported into the United States from foreign countries and executed as required for importations into the United States; and when brought into the Philippine Islands from the United States, such importations shall be accompanied by an invoice similar in form to the consular invoices required for importations into the United States, but in lieu of execution by a consul of the United States, such invoice shall be sworn to before a United States commissioner, collector of customs, or deputy collector of customs.

court or the collector of customs, as the case may be, that it was not in his power to produce the same when so demanded; but no articles, goods, wares, or merchandise shall be admitted to entry under the provisions of this section unless the collector of customs shall be satisfied that the failure to produce the required invoice is due to causes beyond the control of the owner, importer, consignee, or agent.

SEC. 18. That invoices required by the preceding section shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States of the consular district in which the merchandise was manufactured or purchased, as the case may be, when importation into the Philippine Islands is from a country other than the United States of America or any territory or place under the jurisdiction and control of the Government thereof: *Provided*, That the insular collector of customs may, in his discretion, dispense with the requirement for the consular invoices prescribed in this section in case the merchandise for which entry is sought is free of duty under this Act, in which event a commercial invoice certified by the purchaser, manufacturer, seller, owner, or agent shall be filed: *And provided further*, That when the importation is from the United States of America or any territory or place under the jurisdiction and control of the Government thereof production shall be to a collector of customs, deputy collector of customs, or United States commissioner.

Invoices shall have indorsed thereon when produced as above prescribed a declaration signed by the purchaser, manufacturer, seller, owner, or agent setting forth that the invoice is in all respects correct and true and was made at the place from whence the merchandise is exported to the Philippine Islands; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof, and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in the invoice except such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof, at the time of exportation to the Philippine Islands, in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer, seller, owner, or agent making the declaration would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it included all charges thereon; that the numbers, weight, or quantity stated is correct, and that no invoice of the merchandise described differing from the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, the declaration shall also contain a statement that the amount shown and the currency stated in such invoice is that which was actually paid for the merchandise by the purchaser. Said declaration shall be duly sworn to by the purchaser, manufacturer, owner, or agent before the officer to whom produced.

SEC. 19. That consuls, vice-consuls, commercial agents, collectors of customs, deputy collectors of customs, and commissioners of the United States of America, having any knowledge or information of any case or practice by which any person obtaining verification of

any invoice defrauds or may defraud the revenue of the Philippine Islands shall report the facts to the insular collector of customs.

SEC. 20. That United States Government vessels, whether transports of the army or naval vessels, when coming from the United States or a foreign port to the ports of the Philippine Islands, shall be subject to the same inspection by customs officers of the Philippine government, for the purpose of determining whether they have on board articles of merchandise dutiable under the laws of the Philippine Islands, as such United States Government vessels are subject to by customs officers of the United States Government when such vessels enter ports of the United States from foreign countries, for the purpose of determining whether such vessels have on board articles or merchandise dutiable under the laws of the United States.

DRAWBACKS.

SEC. 21. That on all fuel imported into the Philippine Islands which is afterwards used for the propulsion of vessels engaged in trade with foreign countries, or between ports of the United States and the Philippine Islands, or in the Philippine coastwise trade, a refund shall be allowed equal to the duty imposed by law upon such fuel, less one per centum thereof, which shall be paid under such rules and regulations as may be prescribed by the insular collector of customs.

SEC. 22. That upon the exportation of articles manufactured or produced in the Philippine Islands, including the packing, covering, putting up, marking, or labeling thereof, either in whole or in part of imported materials, or from similar domestic materials of equal quantity and productive manufacturing quality and value, such question to be determined by the insular collector of customs, there shall be allowed a drawback equal in amount to the duties paid on the imported materials so used, or where similar domestic materials are used, to the duties paid on the equivalent imported similar materials, less one per centum thereof: *Provided*, That the exportation shall be made within three years after the importation of the foreign material used or constituting the basis for drawback: *And provided further*. That when the articles exported or coverings thereof are in part of materials grown or produced in the Philippine Islands not subject to drawback under this Act, the imported materials, or the similar domestic materials of equal quantity and productive manufacturing quality and value entitled to drawback, shall so appear in the completed articles or packages that the quantity or measure thereof may be ascertained: *And provided further*. That the imported materials, or domestic materials entitled to drawback under this Act, for which drawback is claimed, shall be identified; that the quantity of such materials used and the amount of duty paid thereon or if domestic materials, paid upon its equivalent, shall be ascertained; and that the fact of their exportation shall be established; and the refund if made shall be paid to the manufacturer, producer, or exporter, to the agent of any of them, or to the person such manufacturer, producer, exporter or agent shall, in writing, order such refund paid, under and in accordance with such rules and regulations as the insular collector of customs may prescribe: *Provided, however*, That no drawback shall be paid under this section on account of any articles, goods, wares, or merchandise exported to the United States of America or to any Territory or place under the jurisdiction and the control of the

SEC. 23. That where imported materials on which duties have been paid are used in the manufacture or production of articles manufactured or produced in the Philippine Islands, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the Philippine Islands and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the governor-general shall prescribe.

Government thereof, wherein such articles, goods, wares, or merchandise are admitted free of duty.

SEC. 23. That containers, such as casks, large metal, glass, or other receptacles which are, in the opinion of the collector of customs, of such a character as to be readily identifiable may be delivered to the importer thereof upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within one year from the date of importation, under such rules and regulations as the insular collector of customs shall prescribe.

SEC. 24. That in addition to the taxes imposed by this Act there shall be levied and collected on goods, wares, or merchandise when imported into the Philippine Islands from countries other than the United States the internal-revenue tax imposed by the Philippine government on like articles manufactured and consumed in the Philippine Islands or shipped thereto, for consumption therein, from the United States.

SEC. 25. That the insular collector of customs shall, subject to the approval of the secretary of the department having jurisdiction over the customs service, make all rules and regulations necessary to enforce the provisions of this Act.

SEC. 26. That original jurisdiction in all cases arising in the Philippine Islands is hereby conferred upon the courts of first instance of the Philippine Islands and appellate jurisdiction upon the supreme court of the Philippine Islands in matters arising under the Act of Congress approved February twentieth, nineteen hundred and five, entitled "An Act to authorize the registration of trade-marks used in commerce with foreign nations or among the other States or with Indian tribes and to protect the same," identical with the jurisdiction conferred upon courts of the United States by section seventeen of said Act.

SEC. 27. That all existing decrees, laws, regulations, orders, or parts thereof, inconsistent with the provisions of this Act, are hereby repealed, but the repeal of such decrees, laws, regulations, or orders, or parts thereof, shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal takes effect; but all rights and liabilities under said decrees, laws, regulations, or orders shall continue and may be enforced in the same manner as if said repeal had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the time when this Act shall take effect under any decree, law, regulation, or order embraced in, modified, changed, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in, modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the time when this Act shall take effect may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed.

SEC. 28. That this Act shall take effect sixty days after its passage.

SEC. 24. That this Act shall be known and referred to as the Philippine tariff revision law of nineteen hundred and five.

SEC. 25. That this Act shall take effect sixty days after its passage.

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For preparing rice, hemp, or other insular vegetable products for the market.....	245	191
For refrigerating and ice making.....	245	191
For weighing.....	242	189
Philosophical and scientific, when free.....	390	348
Scientific, such as aerometers, barometers, compasses, quadrants, microscopes, theodolites, telescopes, thermometers, and the like.....	365	300
Apparel, finished, cut, basted, or partially finished, making up, surtax for.....		Rule 11, Sec. 3
Apparel, used, wearing, imported by passengers in their baggage.....	386	338, 339, 340, 346
Appellate jurisdiction in matters arising under act of February 20, 1905, how conferred.....		Sec. 26
Apple butter.....	322 (b)	234
Appliances for sight testing.....		300
Apricot oil.....	105 (a)	85 (a)
Aqua ammonia.....	93	71
Aqua regia.....	91 (a)	68 (a)
Arabic gum.....	78	54 (b)
Arachis oil.....	100 (b)	81
Arc lamps, and fittings for.....	248	190 (a)
Archæological objects for public museums, etc.....	388	343
Arexina, tannate of.....	99	79
Argentum nitricum.....	94 (h)	72 (c)
Argirol.....	99	78, 79
Argols.....		74
Argonin.....	99	73, 79
Argyrol.....	99	78, 79
Aristol.....	99	78, 79
Armor plate.....	42	29 (a)
Arms. (<i>See</i> Sec. 4.)		
Fire, of all kinds, and detached parts therefor.....	55, 56	44
Side arms, not fire, and detached parts therefor.....	54 (b)	42 (b)
Cartridges for; also caps and primers (<i>see</i> Sec. 4.).....	346	89
Aromatic seeds.....	81	55
Arresters, electric, lightning.....	248	190
Arrowroot.....	282	218

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Arrowroot flour.....	282	218
Arsenic:		
Fowler's solution of.....	99	78, 79
Iodide of.....	99	79
Pure, in lumps or powder.....	97	75
Arsycodile.....	99	79
Art, fine, works of:		
Destined for public museums, galleries, or art schools.....	387	335, 336, 343
Drawings, not for use in manufactures or industrial arts.....	380	325
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Paintings.....		325
Articles:		
Falsely stamped or marked, of gold or silver or their alloys, prohibited.....		Sec. 4 (d)
Not otherwise provided for.....		303
Artificial:		
Buds.....	350	289
Christmas trees.....		293
Colors.....	84, 85	59
Dyes.....	87	64 (c)
Eyes and limbs.....		279
Fertilizers.....	106	72 (a)
Flowers.....	350	289
Fruits.....	350	289
Leaves.....		289
Limbs and eyes.....		279
Moss.....		289
Pistils.....		289
Parts of fruits and flowers of whatever material.....		289
Seeds.....		289
Stone.....	2	2
Teeth, with plates or not.....	342 (b)	279
Artists' colors.....	85	59
Asafoetida gum.....	78	54 (b)
Oil of.....	99	85 (a)
Asarum oil.....	99	85 (a)
Asbestos, in any form.....	2, 3	4
Aseptic surgical dressings.....	99	80
Ash, soda.....		70
Asperin.....	99	79
Asphalt, also paving blocks of.....	7	22
Asphalt paints.....	85 (a)	59 (b)
Aspirators.....	54 (e)	193, 300
Aspirin.....	99	78, 79
Asses.....	207	168
Asthma cigarettes.....	99	79
Astrakhan- (according to material).....	166	
Astronomical appliances and apparatus not otherwise provided for.....		300
Atropine.....	96	76
Atropine sulphate.....	96	76
Attachment plugs, electric.....	248	190
Augers.....	46	191
Ships.....	46	191
Bits.....	46	191
Aurantii corticis, essential oil of.....	105 (a)	85 (a)
Aurantii florum, oil of.....	105 (a)	85 (a)
Automatic slot machines.....	256	Sec. 4, 183, 188
Automatic brakes, vacuum.....	257 (b)	191
Automobiles and detached parts therefor.....	261, 352	195
Avena.....	282	218
Awls.....	46	191
Axes.....	46	191
Axle grease of all kinds.....	8, 9	22

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Axles of wrought iron.....	38	31
Wood, for wagons (<i>see note</i>).....	266	199
Babbitts lye.....	93	70
Babbitt metal. (<i>See Tin alloy.</i>).....		
Baby carriages (perambulators).....	261	198
Baby rattles:		
Silver.....	28 (d)	24 (d)
As toys.....	353	293
Bacon:		
Canned.....	315, 316	206
In bulk.....	270	204
Badges, when free.....		329
Bagatelle balls.....		164
Bagatelle, pool, and billiard tables, parts and appurte- nances for.....		164
Baggage (travelers'), when free.....	386	340, 346, 337, 339
Bags:		
Gunny.....	145	119
Of paper.....	178	148, 149
Straw, fine.....	204 (a)	167 (c)
Tool, of whatever material.....		285
Traveling, of whatever material.....	228 (c)	285
Baked beans in cans.....	320	230
Baking powder.....	97	75
Balm oil.....	105 (a)	85 (a)
Balances of all kinds for weighing.....	242	189
Baling presses.....	245	191
Balloons and parts for.....		199
Of rubber, for children.....	353	293
Balls:		
Bagatelle.....		164
Billiard.....	341, 342	164
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Pool.....	341, 342	164
Of all kinds, for use in sports (except bagatelle, bil- liard, bowling, and pool balls).....	229	294
For children, toys.....	353	293
Balsam of:		
Copaiba.....	99	79
Fir, Canada.....	78	54 (b)
Peru.....	99	79
Tolu.....	78	54 (b)
Balsams:		
In a natural state.....	78	54 (b)
Prepared in capsules.....	98	79
Otherwise prepared.....	99	79
Bamboo brooms.....	204 (a)	167 (c)
Bamboo:		
In straight lengths for parasols and umbrellas.....	343	167 (a)
In furniture.....	204	167 (b)
Leaves.....	203	167 (a)
Manufactured into combs.....	204 (a)	167 (c)
Manufactured into fans.....	338	274
Manufactured into other articles.....	204 (a)	167 (c)
Shoots, edible.....	288	228, 229
Unwrought.....	203	167 (a)
Banana flowers:		
Dried or in cans.....	288	228, 229
Oil, artificial.....	97	85 (a)
Bandages, surgical, sterilized.....	99	80
Band saws.....	245, 275 (b)	191
Bands:		
Hats—		
Leather.....	229	179
Of paper.....	190 (d)	149 (b)

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Bands—Continued.		
Of oilcloth.....	349 (d)	284 (b)
Rubber (soft).....	352 (d)	290 (b)
Cotton, for cinches and saddle girths.....	134 (d)	114
Jute, for cinches and saddle girths.....	159 (a)	132
Lithographed paper for tobacco, etc.....	183	149 (b)
Barbed wire, wrought iron.....	45	34 (a)
Barbers' chairs, of whatever material.....	199, 59	163
Bar fixtures, wood.....	199	160, 161, 162
Barilla alkalies.....	93	70
Barium:		
Chlorate.....	94 (h)	72 (c)
Chloride.....	94 (h)	68 (c)
Nitrate.....	94 (h)	72 (c)
Sulphate, natural, as color.....	83	58
Bark:		
For dyeing and tanning.....	86 (a)	64 (a)
Used in medicine.....	81	55
Soap bark.....	81	55
Barley:		
In grain.....	277 (a)	216 (a)
In flour.....	277 (b)	216 (a)
Pearl.....	282	218
Barometers.....	365	300
Barrels, casks, tuns, and pipes, water-tight.....	363	159 (a)
Staves, hoops and headings for.....	194 (b)	158
Not water tight.....	194 (a)	159 (b)
For firearms.....	55 (b)	43
Barrows, wheel; of whatever material, and detached parts therefor.....	266	194
Bars of:		
Aluminum.....	71 (b)	50 (a)
Cast-iron.....	31 (a)	26 (a)
Copper.....	62	46
Gold.....	372	317
Lead.....	73 (b)	52 (a)
Nickel.....	71 (b)	50 (a)
Platinum.....	372	317
Silver.....	372	317
Steel, ordinary.....	35 (b)	28 (b)
Crucible.....	35 (c)	28 (c)
Cut to measure.....	41	32
Tin.....	72 (b)	51 (a)
Zinc.....	73 (b)	52 (a)
Other metals.....	73 (b)	52 (a)
Barytes.....		58
Baseball:		
Bats.....	195	294
Gloves.....	220	176 (b)
Baseballs.....	229	294
Basic photographic paper.....	187	149
Basils, curried.....	217 (a)	175 (a)
Basins. (According to material.)		
Bas-reliefs:		
Of gypsum.....	4 (a)	7
Of marble, jasper, alabaster, or similar fine stone.....	1 (c)	1 (c)
Of clay, faience, stoneware, porcelain, or bisque.....	23	11 (f)
Bathing suits. (According to material.)		
Bathing trunks, knit:		
Cotton.....	125 (c)	105 (a)
Linen.....	152 (c)	125 (b)
Wool.....	165 (b)	139 (c)
Silk.....	173 (b)	146
Bath robes, pile fabrics:		
Of cotton.....	124 (a)	104
Of linen.....	151	124

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Bath towels, pile fabrics:		
Cotton.....	124 (a)	104
Linen.....	151	124
Bath tubs; according to material.....		Sec. 10
Baths, developing.....		299
Bats, baseball, or cricket.....	195	294
Batteries:		
Galvanic.....	248	190 (b)
Dry.....	248	190 (a)
Medical induction.....	54 (e)	190 (b)
Storage.....	249	190 (a)
Wet.....	248	190 (a)
Battery zincs.....	248	190 (a)
Batting, of cotton.....	112	96
Baydean laffecteur.....	99	78, 79
Bay:		
Oil of.....	99	85 (a)
Rum.....	195 (b)	85 (b)
Bead curtains, glass.....	16	20 (e)
Beads:		
Glass.....	16	20 (e)
In necklaces.....	340	276
Imitating amber.....	342 (b)	278, 279
Wooden.....	195, 196, 197	160, 161, 162
In necklaces.....	340	278
Beam scales.....	242	189
Beams:		
Cast iron.....	31 (a)	26 (a)
Steel—		
Ordinary.....	35 (b)	28 (b)
Crucible.....	35 (c)	28 (c)
Structural.....		32
For weighing.....	242	189
Wooden, ordinary.....	192 (a)	155
Bean curd.....	321	230
Beans:		
Canned.....	320	229
Castor.....	81	55
Cacao.....	290 (a)	245 (a)
Dried—		
In bulk.....	287 (a)	226 (a)
In small packages.....	287 (b)	226 (b)
Flour of.....	287 (c)	226 (c)
For drugs.....	81	55
Fresh.....	375	227
St. Ignatius.....	81	55
St. John's (Johannis Brod).....	81	55
Tonka.....	81	55
Vanilla.....	295	256
Bearings, brass or copper.....	67	191 (b)
Beberine.....	96	76
Bed linen, used, imported by passengers in their luggage.....	386	338, 339, 340, 346
Bedspreads. (According to material.)		
Bedsteads. (According to material.)		
Beef:		
Canned or potted.....	315 or 316	206
Extract of.....	365	210
Fresh.....	376	202
In brine or salt.....	269	203
Iron and wine (medicine).....	99	78
Jerked.....	269	204
Beer:		
Malt.....	312 (a), (b)	264
Root.....	312 (c)	265

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Beets:		
Fresh.....	375	227
Canned or potted.....	320	229
Pickled.....	321	230
Bees, live.....	365	172
Beeswax.....	102, 103	83
Bell metal (free).....		306
Belladonna:		
Herb.....	81	55
Pharmaceutical preparations of.....	99	79
Bellows:		
Blacksmith.....	257 (b)	191
Other. (According to material.).....		
Belting, machine (of whatever material).....		192
Other. (According to material.).....		
Belts:		
Electric.....	365	190 (b)
Others. (According to material.).....		
Bench lathes.....	257 (b)	191
Bench stops.....	46	191
Benedictine.....	308 (c)	260
Ben oil.....	99, 100 (b)	81
Bensol, chemically pure.....	97	75
Bent wood, furniture of.....	198	160
Benzaldehyde.....	97	75
Benzine.....	10	313
Benzoate of soda.....	99	79
Benzoic acid.....	92 (d)	69 (b)
Benzoïn gum.....	78	54 (b)
Benzol.....	97	75
Benzolnaphtol.....	99	79
Berberine.....	96	76
Bergamot oil.....	105 (a)	85 (a)
Bergoin oil.....	105 (a)	85 (a)
Berlin blue, in powder.....	84 (c)	59 (c), (d)
Berries:		
For alimentary purposes—		
Fresh.....	374	231
Dried or desiccated.....	286	232
Canned or potted.....	322	233
Pickled.....	321	235
For dyeing.....	86 (a)	64 (a)
For drugs.....	81	55
Juniper.....	81	55
Betol.....	99	79
Betula oil, volatile.....	105 (a)	85 (a)
Beverages:		
Fruit juices or sirups for.....		255, 266
Malt.....	312	264, 265
Nonalcoholic.....	312 (c)	265, 266
Spirituos, compounded.....	308	260, 261
Bibles and extracts therefrom.....	382 (b)	327
Bibulous paper.....	187	148, 149
Bicarbonate of potassium.....	94 (h)	72 (c)
Bicarbonate of sodium.....	94 (g)	72 (c)
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In tabloids.....	98	79
Bichromate of potash.....	94 (h)	72 (c)
Bicycles and detached parts for.....	252	196
Cement.....	109	88
Bigota, liquid extract of.....	99	78, 79
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Billheads of paper.....	179	149
Billiard, pool, and bagatelle tables.....	200	164
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	1905. Par.	1909. Par.
Bills:		
Of exchange, executed.....		319
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Binnacles		307
Biographies	254	183
Birch oil	105 (a)	85 (a)
Birds:		
Eggs—		
Fresh, salted, or preserved in natural form.....	377, 333	269
Preparations of.....		269 (b)
Live, including poultry.....	212	173
Nests, edible.....	366	223
Specimens for museums.....	389	343
Stuffed or mounted.....	232	286, 287
Biscuit:		
Unsweetened.....	283 (a)	220 (a)
Sweetened.....	283 (b)	220 (b)
Shredded wheat.....	282	218
Bismac	99	79
Bismuth:		
Metallic (metal not mentioned).....	73	52
Salts of.....	99	79
Bisque	23	11
Bisulphate of quinine	384	321
Bisulphate of sodium	94 (h)	72 (c)
Bitartrate of potassium	97	74
Bit braces	46	191
Bits, wrought iron, for horses	49	40
Bit stork drills	46	191
Bitter almond oil:		
Essential.....	105 (a)	85 (a)
So-called artificial (oil of mirbane).....	97	85 (a)
Bitters of all kinds for use with beverages	308 (c)	260
Bitumens	7	22
Bituminous paints	85 (a)	59 (b)
Blackberry brandy	308 (b)	259
Blackboards of hyloplate	190 (d)	149
Blacking, shoe	89	65
Blacksmith's bellows	257 (b)	191
Bladders		180
Blades, concealed, weapons with		42 (c)
"Blanco," for shoes	89	65
Blank books	181	151
Blankets, according to material		
Blasting gelatine	111 (a)	89 (a)
Blasting powder	111 (a)	89 (a)
Blind, books and music in raised print for		327
Blocks:		
Pulley, differential.....	245	191
Snatch, steel.....	58	45
Others. (According to material.)		
Blondes. (According to material.)		
Blotting paper	186	148, 149
Boards of:		
Cork.....	202 (a)	166 (a)
Common wood.....	192	155
Fine wood.....	193	156
Boas, feather	230	287
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Boiled rice	282	218
Boiled cider	313	264
Boiler coverings of asbestos	2 (e)	4
Boilers:		
Cooking utensils. (According to material.)		
Steam.....	244	191

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Bologna sausages, not canned.....	270	204
Bolts, expanding (tools).....	46	191
Bolts of:		
Wrought iron or steel.....	47	37
Copper or brass.....	68	48 (a)
Bond paper.....	179	148, 149
Bone:		
Black.....	89	59
Buttons.....	345 (a)	280 (b)
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Meal for fertilizing.....		181 (a)
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Bonnets of:		
Straw, chip, palm, grass, rattan, osiers.....	355	296
Other materials.....	356	297
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Blank.....	181	151
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Printed and written matter. objects obscene, indecent, or subversive of public order, prohibited....	Sec. 6	Sec. 4
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School, text.....	382 (b)	327
Scientific, imported for established institutions.....	390 (a)	348
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Boot laces, according to material.....		175
Boot and shoe findings.....		177
Boots and shoes of whatever material.....	221-225	
Bootstraps:		
Of cotton.....		111
Of linen.....		129
Borax.....	94 (e)	72 (c)
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Borers, tap.....	46	191
Boring machines.....	257 (b)	191
Boron.....	90 (b)	67
Bort.....		13
Botany, specimens of, for public museums.....	389	343
Bottles:		
Glass—		
Common.....	12	15 (a)
Fine, for toilet purposes.....	13	16
Other.....	16	20
Clay—		
Plain.....	19 (c)	11 (b)
Painted.....	19 (d)	11 (e)
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Bowling:		
Alleys, parts and appurtenances for.....		164
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Box cars.....	262 (b)	197 (a)
Boxes (<i>see</i> Rule 13):		
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Common, plain.....	190 (c)	148 (b)
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Of cardboard—Continued.	Par.	Par.
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Hat, of whatever material.....	228 (c)	285
Lubricating, for railway trucks, and carriages—		
Of cast iron.....	31 (b)	26 (b)
Of wrought iron or steel.....	38 (a)	31 (a)
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In which imported merchandise is regularly packed.....	192 (c)	Rule XIII, 354
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Wooden boards (common) planed for.....	192 (b)	155 (b)
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Braid, according to material.		
Braids, admixtures of materials in.....		Rule 7, Sec. 3
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Brakes, vacuum, automatic.....	257 (b)	191
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Brandies.....	308 (a)	258
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Fruits preserved in (brandied fruit).....	323	235
Brass. (See Copper.)		
Brass bushings, bearings.....	67	48, 191
Brass screws.....	68	48
Brass, old.....	60	306
Brazing compound, chemical.....	97	75
Bread:		
Sweetened.....	283 (b)	220 (b)
Unsweetened.....	283 (a)	220 (a)
Bread knives.....	54 (a)	42 (a)
Breeding animals, when free.....		332
Bricks:		
Asphalt, for paving.....	7	22
Common clay, of all kinds.....	17	9
Bridges, iron and steel bars for.....	41	32
Bridles of leather.....	228	178 (b)
Brine, meat in.....	269	203
Brimstone (sulphur).....	90 (a)	66
Bristles.....	161	137, 311
Brushes, textiles, and other manufactures of.....	164	137
Bristol board in sheets.....	189 (a)	148, 149
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Broche, or brocaded textiles.....	Rule 9	Rule 8, Sec. 3
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Of vegetable fibers other than cotton; with silk.....		Rule 8, Sec. 3
Bromhydrate of hyoscyamine.....	96	76
Bromide of:		
Ammonium.....	97	75
Potassium.....	97	75
Sodium.....	97	75
Bromine.....	90 (b)	67
Bromoform.....	99	79
Bromo seltzer.....	99	79
Bromo soda.....	99	79
Bronze powder.....	69 (a)	48 (a)
Bronze vases.....	69	48
Bronzed hides and skins.....	219	175 (c)
Bronzing liquid (methyl acetate).....	97	75
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Brooms:		
Bamboo, palm, fine straw, and similar materials.....	204 (a)	167 (c)
Basswood, street.....	204	167 (c)
In which bristles (or hair) are chief value.....	164	137
Brushes:		
Bristle.....	164	137
Camel's hair.....	164	137
Carbon.....	248	190
Rabbit's feet mounted, as for toilet purposes.....	365	287
Rotary steel wire.....	257 (b)	191
Steel foundry.....	46	191
Fine straw, bamboo, palm, or similar materials.....	204 (a)	167 (c)
Other. (According to material.)		
Brussels carpet.....	166	140
Buchu leaves.....	81	55
Buckets, according to material.....		
Buckles, as trinkets or ornaments.....		276
Other. (According to material.)		
Bucksaws.....	46	191
Buckthorn sirup.....	99	79
Buckwheat:		
In flour.....	278 (b)	216 (b)
In grain.....	278 (a)	216 (a)
Budding knives.....	54 (c)	42 (a)
Buds, artificial.....	350	289
Buds for drugs.....	81	55
Bulbous roots for drugs.....	81	55
Bulbs for drugs.....	81	55
Bullets, lead, for firearms.....	73 (b)	52 (b)
Bulls, live cattle.....	208 (b)	169 (a), 332, 333, 341, 347
Bulrushes.....	203, 204	167
Bumpers (railroad).....		31 (a)
Bungs, hoops, headings, shooks, and staves.....		158
Buoys, life.....		307
Burglar alarms, electric.....	248	190
Burgundy, pitch.....	77 (a)	54 (a)
Burgundy, sparkling wine.....	309	261
Burnishers, tools of steel.....	46	191
Burnt umber (ocher).....	83	58
Bushings, antifriction. (According to material.)		
Bushings, brass bearings.....	67	48, 191
Bushings, electric.....	248	190
Butcher's:		
Cleavers.....	46	191
Knives.....	54 (a)	42 (a)
Tools.....	46	191
Butter.....	335	271
Fruit.....	322 (b)	234
Cacao.....	290 (b)	245 (b)
Ghee.....	336	272
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Button cards:		
Cut out, punched, or perforated.....	190 (a)	148 (b)
The same further manufactured or elaborated.....	190 (d)	149 (b)
Button fasteners.....		275
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Buttons.....	345	280
Buzzers, electric.....	248	190 (a)
By-products, animal.....		181
Cabinetmakers, fine wood for.....	193	156
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Cables:		
Copper, for conducting electricity.....	65	47 (c)
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Hawsers of hemp.....	146 (b)	118 (a)

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Cacao:		
Bean.....	290 (a)	245 (a)
Butter.....	290 (b)	245 (b)
Ground, in paste or powder.....	290 (b)	245 (b)
Cade collodion.....	99	79
Cade oil.....	99	85 (a)
Cadium oil.....	99	85 (a)
Caffeine.....	96	76
Cajuput oil.....	99	85 (a)
Cakes, canned.....	325	221
Calamus oil.....	105 (a)	85 (a)
Calcaria glycerophosphorica.....	99	79
Calcimines, substances prepared for.....		58
Calcium:		
Carbide.....	94 (e)	72 (c)
Carbonate, precipitate (chalk).....	3 (a)	6 (b), (c)
Glycerophosphate.....	99	79
Hypochlorite.....		72 (b)
Hypophosphite.....	99	79
Iodide.....	99	79
Lactophosphate.....	99	79
Lactate.....	99	79
Phosphate, precipitated.....	94 (d)	72 (c)
Sulphide.....	94 (h)	72 (c)
Calendars:		
Advertising, when free.....	381	326
Printed.....	190 (d)	149
Lithographic.....	190 (d)	149
Calfskin:		
Curried.....	217 (b)	175 (b)
Shoes of.....	223	177 (b)
Calipers, steel.....	46	191
Calisaya:		
Elixir of.....	99	78, 79
Bark.....	81	55
Call bells, electric.....	248	190 (a)
Calomel.....	99	79
Caltrop nuts.....	329	236
Calves, suckling.....	208 (c)	169 (b)
Calves' foot jelly.....	332	208
Camel's hair.....	161	137, 311
Brushes, textiles and other manufactures of.....	164	137
Cameos.....	24	13, 277
Cameras and parts thereof.....	358-59-60	199
Camphor.....	78	54 (b)
Ice.....	99	79
Oil of.....	99	85 (a)
Camphoric acid.....	92 (d)	69 (b)
Canada fleabane oil.....	99	85 (a)
Candies.....	332	241, 242
Candles, wax.....	103	83 (b)
Cotton wicks for.....	116 (b)	94
Candlesticks:		
Glass.....	13	16
Other. (According to material.)		
Cane packing.....	204 (a)	Rule 13
Cane:		
Knives.....	46	191
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Canned:		
Angulas.....	318	212 (c)
Bacon.....	315, 316	206
Breads.....	324	220

Canned—Continued.	1905. Par.	1909. Par.
Cakes.....	325	221
Codfish.....	317	212 (a)
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Cream.....	320 (a)	267
Fish—		
Common.....	317	212 (b)
Delicatessen.....	318	212 (c)
Fruit.....	322	233
Branded or pickled.....	321, 322, 323	235
Herring.....	317	212 (a)
Meats.....	315, 316	206, 207, 208
Milk.....	320	267
Meluza Guisada.....	318	212 (c)
Oysters.....	317 (b)	212 (b)
Frozen.....	275	214
Puddings.....	325	221
Salmon.....	317 (a)	212 (a)
Sardines.....	317	212 (a), (c)
Soup.....	319	209
Sweetmeats.....	325	241
Vegetables.....	320	229
Canoes.....	267	200
Can openers.....	46	191
Cantharides:		
Whole or powdered.....	82	57
Tincture of.....	99	79
Canvas shoes.....	221	177 (a)
Lacquered, in imitation of patent leather.....	222	177 (b)
Caoutchouc (rubber):		
Belting, for machinery.....	352 (e)	192
Boots and shoes.....	352 (c)	177 (b)
Gaskets.....	352 (a)	290 (a)
Hard rubber articles.....	352 (b)	290 (c)
Hose.....	352 (e)	291
Other articles of soft rubber.....	352 (d)	290 (b)
Packing for machinery.....	352 (a)	290 (a)
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Sheets.....	352 (d)	290 (a)
On textiles of—		
Cotton.....	135 (a)	115
Linen.....	160	133
Wool.....	166	140
Silk.....	175	146
Washers.....	352 (a)	290 (a)
Capers:		
Fresh.....	375	227
Pickled.....	321	230
Sauce.....	328	253
Caps:		
For wearing apparel.....	357	198
For miners, explosive.....		89 (a)
Percussion.....		89 (b)
Capsules:		
Albumen, for medicine, empty.....	99	79
Apioline.....	98	79
Gelatin, for medicine, empty.....	99	79
For bottles of—		
Aluminum.....	71 (e)	50 (b)
Lead.....	73 (f)	52
Tin.....	72 (e)	51 (b)
Nickel.....	71 (c)	50 (b)
Zinc.....		52
Medicinal.....	98	79
Carabana water.....	312 (c)	265
Carabao.....		169 (a)
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Caraway oil.....	99	85 (a)
Caraway seeds.....	81	55
Ground for culinary purposes.....	296 (b)	252 (b)
Carbide of calcium.....	94 (e)	72 (c)
Carbolic acid.....	92 (a)	69 (a)
Carbolineum.....	7	22
Carbonate of:		
Ammonia.....	94 (e)	72 (c)
Iron, saccharated.....	99	79
Magnesia.....	94 (c)	72 (c)
Nickel.....	94 (h)	72 (c)
Potassium.....	94 (h)	72 (c)
Sodium.....	94 (e)	72 (c)
Zinc.....	94 (h)	72 (c)
Carbonated waters.....	312 (c)	265
Carbonating machinery.....	257	191
Carbon brushes for electricity.....	248	190
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Carbonic acid, liquid.....	91 (b)	68 (b)
Carbon paper.....	187 (c)	149
Carbons.....	110	190 (a)
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Carmine.....	85	59 (c), 59 (d)
Carob:		
Balsam.....	99	79
Beans.....	302	55
Essential oil of.....	99	85 (a)
Carpets. (According to material.)		
Carriage:		
Apron studs or knobs of steel.....	58 or 59	45
Harness, of leather.....	228 (b)	178 (b)
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Carriage tires of rubber.....	352 (d)	290 (b)
Carriages, of kinds, including perambulators.....	258-263	198
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Cartridges, loaded or not, for firearms.....	346	89 (b)
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Oil of.....	105 (a)	85 (a)
Toilet perfumery of.....	105 (b)	85 (b)
Cascara sagrada.....	99	79
Cascarets.....	98	78
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For apparatus and instruments.....		300
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Common wood, for the packing of imported goods.....	192 (c)	Rule 13, 354
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Cashmere:			
Hair of.....	161		137, 311
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Cast iron, malleable, articles of, are dutiable as wrought iron.			
Castile soap.....	104		84
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Ligatures, aseptic.....	99		80
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Catheters, surgical instruments.....	54 (e)		193
Catnip leaves.....	81		55
Cats, live.....	211		172
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Caustic alkalies.....	93		70
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Cauteries, thermo.....	54 (e)		191 (b)
Caviar, canned.....	318		212 (c)
Cayenne pepper.....	299		249
Cedar woods:			
In boards for cigar boxes.....	192 (b)		155 (b)
Logs.....	192 (a)		155 (a)
White, oil of.....	105 (a)		85 (a)
Yellow, oil of.....	99		85 (a)
Celery:			
Canned.....	320		229
Fresh.....	375		227
Pickled.....	328		230
Salt.....	328		253
Sauce.....	328		253
Oil.....	99		85 (a)
Seed ground for culinary purposes.....	296 (b)		252
Celloidina.....	97		75
Celluloid, or imitations of:			
Unwrought.....	342 (a)		278 (a)
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Films for cameras.....	362		299
Films for cinematographs and similar machines.....	254		183
Cement:			
Bricks, squares, tiles, and pipes.....	3 (a) 17, 18		9
Bicycle (glue).....	109		94
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Industrial.....	3 (a)		6 (a)
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Stain.....	89		59
Centrifugal machines.....	257		191
Cerae oil.....	99		82
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Ceramic tiles:			
Plain.....	18 (a)		10 (a)
Glazed or decorated.....	18 (b)		10 (b)
Ceramyl (a sizing compound).....	97		75
Cereals:			
Prepared for table use.....	282		218
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Cerium:		
Valerianic.....	99	71
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Ceylon cinnamon oil.....	105 (a)	85 (a)
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Chains; as trinkets or ornaments.....		271
Others. (According to material.)		
Chairs:		
Barbers' or dentists'.....	32, 59, 199	161
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Of wrought iron, railway.....	38 (a)	28 (b)
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Of wood, gilt, carved, etc.....	197	161
Chafing dishes. (According to material.)		
Chalcedony (semiprecious).....		11
Chalk:		
Crude.....	3 (a)	6 (b)
Billiard, French, red, or tailors'.....	5	8
Precipitated.....		6 (c)
Chamois leather.....	219	175 (c)
Chamomile oil.....	99	85 (a)
Champagne.....	309	261
Chandeliers, electric.....		190 (b)
Other. (According to material.)		
Char, bone.....		86
Charcoal:		
Animal (bone char).....	89	86
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Executed.....		Free, 319
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Cheroots, tobacco.....	364 (b)	301 (e)
Cherry juice.....	313	266
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Cherries:		
Fresh.....	374	231
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Maraschino, brandied.....	322, 323	235
Chessmen. (According to material.)		
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China:		
Clay (kaolin).....	3 (b)	6 (b)
Wares.....	23	11
Chinchona:		
Oil.....	99	85 (a)
Bark.....	81	321
Alkaloids.....	384	321
Chinese:		
Almighty oil.....	99	78
Bird's nest, edible.....	366	223
Joss money.....	190 (d)	148, 149
Joss sticks.....	105 (b)	85 (b)
Lanterns (paper).....	190 (d)	149
Lily nuts.....	366	236
Lucky paper.....	187	148, 149
Medicinal pills.....	98	78
Medical preparations and materials.....	99	78
Marking ink.....	85	62 (b)
Mulberry paper.....	187	148, 149
Pillows, covered with leather.....	229 (b)	179 (b)
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Rock sugar.....	298 (b)	237 (c)
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Wines—		
Containing 14 per cent or less of alcohol.....	310, 311	262
More than 14 per cent, not more than 24 per cent of alcohol.....	310, 311	263
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Chin, solution of.....	99	79
Chinolin or quinoline.....	384	321
Chirurgical plaster.....	99	79
Chisels.....	46	191
Chloralhydrate.....	99	79
Chlorate of:		
Barium.....	94 (h)	72 (c)
Iron.....	94 (h)	72 (c)
Potassium.....	94 (f)	72 (c)
Sodium.....	94 (f)	72 (c)
Chloride of:		
Ammonium.....	94 (e)	72 (c)
Calcium.....	94 (h)	72 (c)
Gold.....	96	76
Lime (bleaching powder).....	94 (e)	72 (b)
Magnesium.....	94 (h)	72 (a)
Mercury.....	99	79
Platinum.....	96	76
Potassium.....	94 (c)	72 (a)
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Sodium.....	94	72 (c)
Uranium.....	99	79
Zinc.....	94 (h)	72 (c)
Chloridine.....	99	78, 79
Chlorinated lime.....	94 (e)	72 (c)
Chloroform.....	99	79
Chlorhydrate of herion.....	96	76
Chlorhydrate of quinine.....	384	321
Chlorplatinate of potassium.....	97	75
Chocolate:		
For manufacturing purposes.....	330 (a)	246 (a)
For table use.....	330 (b)	246 (b)
In candies, sweetmeats, etc.....	332	241
Choke coils for use with car motors.....	250	190 (a)
Christmas-tree ornaments.....	353	293
Christmas trees, artificial.....		293
Chrome alum.....	94 (h)	72 (c)
Chromic acid.....	91 (c)	68 (c)

	1905. Par.	1909. Par.
Chromolithographs.....	183	149, 153
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Chrysarobin.....	99	79
Chucks.....	46	191
Church regalia, gems and statuary.....	393 (b)	335
Churns.....	257	191
Chutney sauce.....	328	253
Cicutine.....	96	76
Cider.....	312, 313	264
Cigarette holders. (According to material.)		
Machines.....	257 (b)	191
Paper.....	188	150
Cigarettes.....	364 (b)	301 (e)
Cigarettes, cubeb.....	99	79
Cigar:		
Box labels.....	183	149
Boxes, cedar wood, boards planed for.....	192 (b)	155 (b)
Lighters, electric.....	248	190 (e)
Cigars.....	364 (b)	301 (b)
Cinches:		
Of cotton.....	134	113
Of hemp.....	159	131
Cinchona:		
Bark.....	81	321
Alkaloids or salts of.....	384	321
Ferruginous sirup of.....	99	79
Oil of.....	99	85 (a)
Cinchonidine, and salts thereof.....	384	321
Cinchonine sulphate.....	384	321
Cinematographs, records and parts for.....	254	183
Cinnamon.....	293, 294	247
Oil of.....	105 (a)	85 (a)
Circus equipments, imported temporarily, bond taken for re-exportation.....	392	341
Ciridinia.....	99	79
Citrate:		
Of ammonium.....	99	79
Of magnesia.....	99	79
Of sodium, not pharmaceutically prepared.....	95 (b)	73
Of iron, not pharmaceutically prepared.....	95 (b)	73
Citrates.....	95 (b)	73
Citric acid.....	92 (a)	69 (b)
Citron, conserved or crystallized.....	331	235
Citronilla oil.....	105 (a)	85 (a)
Citrophen.....	99	79
Civette:		
Essential preparation for manufacturing perfume....	105 (a)	85 (b)
In toilet perfumery and handkerchief extracts.....	105 (b)	85 (b)
Clam:		
Broth and chowder.....	319	209
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Clams:		
Canned or in glass.....	317 (b)	212 (b)
Other.....	275	213 (b)
Claret wines.....	311	262, 263
Clasp nails. (See Nails.)		
Classification:		
Advance, opinion concerning, how to obtain.....		Rule 12, Sec. 3
Advance, opinion concerning, not to be given in advance except as provided.....		Rule 12, Sec. 3
Clay:		
Common.....	3 (b)	6 (b)
China (kaolin).....	3 (b)	6 (b)
Bricks.....	17	9
Bottles.....	19 (c)	11 (b)

Clay—Continued.	1905. Par.	1909. Par.
Dishes.....	19 (b), (d)	11
Flower pots, common.....	19 (c)	11 (b)
Flower stands, statuettes, vases.....	23	11 (f)
Household and kitchen utensils.....	19 (a)	11
Tubes or pipes.....	17 (c), (d)	9
Pigeons.....	19	11 (c)
Tiles.....	18	9
Cleats, porcelain, for electrical wiring.....	248	190 (a)
Cleavers, butchers'.....	46	191
Clippers, hair.....	54 (d)	42 (b)
Clocks, and parts therefor.....	239, 246, 241	184
Cloisonne wares.....	23	11 (f)
Cloth, emery.....	46	191 (b)
Clorhidro fosfato.....	99	79
Clothing:		
Finished, cut, basted, or partially finished, making up, surtax for.....		Rule 11, Sec. 3
Ready-made, ascertainment of threads.....		Rule 1, Sec. 3
Clover (forage).....	303	225
Seed.....	302	224
Cloves.....	296	247
Oil of.....	105 (a)	85 (a)
Coaches.....	258	198
Coal.....	6	21
Drawback on.....		Sec. 23
Coal tar.....	7	22
Colors, derived from.....	87 (b)	64 (c)
Creosote, crude.....	7	22
Cobalt colors.....	84	59 (c), (d)
Cocaine.....	96	76
Cochineal.....	86 (e)	64 (c)
Cocktails.....	308 (b)	260
Cocoanut:		
Oil.....	100 (a)	81
Shredded.....	332, 365	236
Cocoanuts.....	76	53
Export duties on.....	402	355
Fiber.....		Class VI
Cocodylate of iron.....	99	79
Cocoons, silk.....	168	331
Codein.....	96	76
Codfish:		
Canned or potted.....	317	212 (a)
Salted or dried.....	273	211
Intestines, part of.....	273	180
Cod-liver oil:		
Emulsion, and other pharmaceutical preparations of.....	99	79
Other.....	101	82
Coffee.....	291 (a), (b)	242
Coffins. (According to material.)		
Cognac:		
Oil of.....	105 (a)	85 (a)
Brandy.....	308 (a)	260
Coins of national issues (free).....		319
Coir.....	138	Class VI
Hawsers, rope, and fenders.....	146	118
Mats and carpeting.....	155	133
Waterproofs.....	204 (a)	167 (c)
Coke.....	6	21
Colchiflor.....	99	79
Colcothar.....	97	75
Cold cream.....	105 (b)	85 (b)
Collargol blister.....	99	79
Collars. (According to material.)		
Collections of botany, mineralogy, and zoology, when free.	389	343

	1905. Par.	1909. Par.
"Colliers royer"	341 (b)	277 (b)
Collodion	97	75
Cantharidal	99	79
Cologne, perfumery prepared for toilet purposes	105 (b)	85 (b)
Colophony	77 (a)	54 (a)
Colts		168
Coloring for wine and liquors	85	59 (c), (d)
Colors:		
Aniline	87 (b)	64 (c)
Artists'	85	59 (c), (d)
Artificial	84, 85	59 (c), (d)
Berlin blue	84 (c)	59 (c), (d)
Bituminous	85 (a)	59 (b)
Boneblack	89	59 (c), (d)
Cochineal	86 (c)	64 (c)
Derived from coal tar (aniline)	87 (b)	64 (c)
Coal tar paint, not aniline dyes	85 (a)	59 (b)
Carmine	85	59 (c), (d)
Lithographic (ink)	85 (a)	62 (a)
Litmus	58 (a)	59 (c), (d)
Logwood dyeing extracts	87 (a)	64 (b)
Litharge	84 (c)	59 (c), (d)
Lampblack and ivory black	89	59 (c), (d)
Lead—		
Red or white, dry	84 (a)	59 (a)
In liquid or paste	84 (b)	59 (b)
Natural colors—		
Dry	83	58
In liquid or paste	84 (d)	59 (d)
Noncorrodible graphite	89	65
Ocher—		
Dry	83	58
In liquid or paste	84 (d)	59 (d)
Prussian blue	84 (c)	59 (c), (d)
Sugar (burnt)	85	59 (c), (d)
Sienna—		
Dry	83	58
In liquid or paste	84 (d)	59 (d)
Ultramarine blue	84 (c)	59 (c), (d)
Umber—		
Dry	83	58
In liquid or paste	84 (d)	59 (d)
Venetian red	83, 84 (c), (d)	59 (c), (d)
Vermilion	84 (c)	59 (c), (d)
Water	85	59 (c), (d)
White zinc	84 (c), (d)	59 (c), (d)
Columns:		
Of cast iron	31 (a)	26 (a)
Of wrought iron or steel (structural)	41	32
Combed silk floss	171 (b)	144
Combs, curry	58, 59	45
Combs. (According to material.)		
Commercial documents, executed (free)		319
Commercial samples	370	334
Common woods:		
Acacia, alder, ash, beech, birch, black poplar, California redwood, cedar, cypress, elder, evergreen oak, maple oak, pear, pine, plantain, poplar, spruce, yew-leaved fig		155
Compasses for measuring	46	191
Compasses, magnetic	365	300
Component material of chief value defined		Rule 12, sec. 3
Composition buttons	345 (a)	280 (b)
Compound lard	272	205

	1905. Par.	1909. Par.
Compounds:		
Explosive.....	111 (a), (b)	89
Flavoring.....		255
Insulating, used exclusively for electricity.....	248	150 (a)
Milk.....		268
Compressed air:		
Engines.....	243	191
Pumps.....	257	191
Comptographs, and detached parts for.....		185
Computing apparatus, and parts for.....		185
Concentrated milk.....		267
Condensed milks and creams.....	320	267
Condiments for table use.....	328	253
Cones of glass for paving or roofing.....		18 (a)
Confectionery.....	331, 332	241
Confetti paper.....	190 (d)	148
Coniine.....	96	76
Conserved or crystallized fruits.....	331	235
Consignees.....		Sec. 15
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Consular supplies, official, when free.....		344
Containers and receptacles:		
Immediate, of imported merchandise.....		Rule 13(d), sec. 3
Reexportation of.....		Sec. 23
Controllers, electrical.....	250	190 (a)
Cooked rice.....	282	218
Cooking soda.....	94 (g)	72 (c)
Coopers' wares suitable for use as containers of liquids..	194	159 (a)
Other.....	194	159 (b)
In shooks, hoops, headings, staves, and bungs.....	194 (b)	158
Copaiba:		
Balsam.....	99	79
Oil of.....	105 (a)	85 (a)
Copal varnish.....	88	60
Copper, and alloys of, in:		
Bars.....	62	46
Bearings.....	67	48
Bolts.....	68 (a), (b)	48
Buttons.....	345 (b)	280 (c)
Bronze powder.....	69 (a)	48 (a)
Coins of national issues.....	Sec. 19 (c), 69 (a)	319
Cables, electric.....	65	47 (c)
Foil.....	69 (a)	48
Ingots (alloys).....	61	46
Ingots (pure).....	61	306
Laminæ (scales).....	60	306
Matte.....		306
Muntz metal.....		306
Nails—		
Nickeled.....	68 (a)	48 (b)
Other.....	68 (b)	48 (a)
Old.....	60	306
Ores.....	369	306
Pens.....	68 (c)	275
Pins.....	68 (c)	275
Pipes.....	67	46
Plates for fireplaces.....	67	48
Regulus.....		306
Rivets.....	68	48
Sheets.....	63	46
Scales (laminæ).....	60	306
Screws.....	68 (a), (b)	48
Wind instruments (musical).....	69 (a), (b)	182
Washers.....	68 (a), (b)	48

	1905. Par.	1909. Par.
Copper, and alloys of, in—Continued.		
Tacks.....	68 (a), (b)	48
Wire.....	64, 65, 66	47
Other manufactures of—		
Plain.....	69 (a)	48 (a)
Nickel.....	69 (b)	48 (b)
Strings for musical instruments.....	69 (a), (b)	182
Oxide of.....	94 (e), 99	72 (c)
Nitrate of.....	94 (e)	72 (c)
Sulphate of.....	94 (e)	72 (c)
In pencils for cauterization.....	99	79
Copra.....	76	53
Export duties on.....	402	356
Copying books, letterpress.....	187	151
Copying paper.....	187	148
Coral:		
Unwrought.....	341 (a)	277 (a)
Wrought.....	341 (b)	277 (b)
Compositions imitating.....	342	278
Cord. (According to material.)		
Cordage. (According to material.)		
Cordials.....	308 (c)	260
Coriander seeds.....	81	55
Ground for culinary purposes.....	296 (b)	252
Coriander oil.....	99	85 (a)
Corduroy (cotton).....	124	101
Cork:		
Rough or in boards.....	202 (a)	166 (a)
Manufactured in stoppers.....	202 (b)	166 (b)
Manufactured in other articles.....		166 (c)
Corkscrews.....	46	191
Corn:		
Broom.....		167
Canned.....	320	229
In grain.....	278 (a)	217 (a)
In meal or flour.....	278 (b)	217 (b)
Shellers.....	245	191
Cornstarch, prepared for table use.....	282	218
Correspondence (free).....		348
Corrugated rubber matting.....	352 (d)	290 (b)
Corrugated sheets of wrought iron or steel, galvanized or not.....	36 (c)	29 (b)
Corrosive sublimate.....	97	75
Corset laces. (According to material.)		
Corset stays. (According to material.)		
Corsets. (According to material.)		
Corticine.....		284
Corundum or carborundum wheels.....	46	3
Cosmetics.....	105 (b)	85 (b)
Cosmos starch.....	107	87
Cot beds. (According to material.)		
Cottolene.....	272	205
Cotton, and manufactures thereof.....		Class V
Absorbent, medicated or not.....	99	80
Bath robes, pile fabrics.....	124 (a)	104
Bathing suits, knitted.....	125 (c)	105 (c)
Batting.....		96
Bedspreads of lace.....	127 (a)	107
Blankets.....	123	102
Blondes.....	127	107
Boot straps.....		111
Braid.....	131	111
Carpeting.....	128	108
Cinches.....	134	113
Cord, wrapping.....	116 (a)	94
Cordage.....	133	94
Corduroy.....	124	101
Corset laces.....	132	112

Cotton, and manufactures thereof—Continued.

	1905.	1909.
Curtains—	Par.	Par.
Of tapestry	129	109
Of lace	127	107
Other. (According to material.)		
Drawers, knitted	125 (b)	105 (b)
Elastic textiles	135 (b)	115
Embroidery	Rule 10	Rule 9
Felt		96
Galloons	131	111
Gloves, knit	125 (c)	105 (c)
Gins	245	191
Hammocks		95
Jerseys, knit	125 (b)	105 (c)
Knitted goods—		
In the piece	125 (a)	105 (a)
Corset covers	125 (c)	105 (c)
Fishing nets	144	94
Gloves	125 (c)	105 (c)
Hammocks	144	97
Shawls	125 (c)	105 (c)
Stockings and socks	125 (c)	105 (b)
Sweaters	125 (b)	105 (b)
Tennis nets	144	95
Undershirts and drawers	125 (b)	105 (b)
Vests, ladies'	125 (b)	105 (b)
Laces	127	107
Lace bedspreads, curtains, and pillow shams	127 (a)	107 (a)
Mackintoshes	135 (a)	115
Medicated	99	80
Mops		96
Paper stock		312
Pile fabric	124	103
In towels	124 (a)	104
In bath robes	124 (a)	104
Pillow shams of lace	127 (a)	107
Piques	122	101
Plush	124	103
Raw	112	309
Ribbon	131	111
Rope	133	94
Rugs	128	108
Saddle girths	134	113
Seed oil	100 (b), 305	81
Seed	76	53 (a)
Seed meal or cakes		53 (b)
Shoe laces	132	112
Socks, knitted	125 (c)	105 (b)
Stockings, knitted	125 (c)	105 (b)
Swabs		96
Table covers of tapestry	129	109 (b)
Tape	131 (a)	111 (a)
Tapestry	129	109
Tassels	131	111
Tennis nets		95
Thread—		
For sewing, crocheting, embroidering, or darning	116	93
For sewing sails or sacks	116 (a)	94
Textiles		Class V, Group 3
Velvets and velveteens	124	103
Vests, ladies' knit	125 (b)	105 (b)
Waste	112	91
Waterproof	135 (a)	115
Wicks—		
For lamps	130	110
For making candles or matches	116 (b)	94
Yarn	113, 114, 115, 116	92
Mercerized	113 (b), 116	93

	1905. Par.	1909. Par.
Cough drops.....	99	79
Counterpanes. (According to material.)		
Making up defined, surtax for.....		Rule 11, Sec. 3 31 (a)
Couplings.....		
Coverings, unusual, for imported merchandise, pay duty at the same rate as would be charged if imported sepa- rately. (Sec. 177, Act No. 355).....		Rule 13 (h) Rule 13 354
Coverings (packing), when free.....		
Cow hair.....	161	137, 314
Cowhide shoes.....	221	177 (a)
Cowhides:		
Raw, green, or dried.....	214	317
Tanned with hair on.....	215	174
Tanned and curried.....	217 (d)	175 (a)
Varnished, grained, or embossed.....	218	175 (c)
Cows.....	208 (b)	169 (a), 332, 333, 341, 347
Crackers:		
Edible.....	283	220
Fire.....	111	89 (c)
Cranes, power, hand, or hydraulic.....	247	191
Cranks, wrought iron.....	38 (b)	30, 31, 191
Cravenettes.....	166	140
Crayon pictures of actual persons.....	380	325
Other.....	182	153, 325
Crayons:		
Chalk.....	5	8
Charcoal, for drawing.....	85 (c)	63
In wood as pencils.....	85 (c)	63
Cream of tartar.....	97	74
Cream, toilet.....	105 (b)	85 (b)
Cream ware. (See Stoneware.)		
Creams and milks.....	320	267
Creme de menthe.....	308 (c)	260
Cremor bismuth.....	99	79
Creolin.....	97	75
Creoline (unrefined creosote).....	7	22
Creosote:		
Refined (wood).....	99	79
Unrefined.....	7	22
Crepe paper.....	187	148, 149
Crezol.....	99	79
Cricket bats.....		294
Crochet hooks.....	53, 68 (c)	275
Crochet lace:		
Cotton.....	127	107
Linen.....	154	126
Silk.....	174	146
Croquet sets and parts of.....		294
Croton oil.....	99	81
Crowbars.....	46	191
Crucibles of clay or stoneware.....	19 (b)	11 (b)
Crucible steel:		
Bars.....	36 (c)	28 (c)
Tools.....	46	191, 193
Crude:		
Animal oils and fats.....	101	82
Oils, mineral.....	8	22
Materials not otherwise provided for.....	366	303
Petroleum.....	8	313
Crushers, rock.....	245	191
Crystal, and glass imitating crystal.....	13-16	14, 18
Artificial eyes.....	16 (c)	279
Chandeliers or bracket lamps.....	13 (a), (b)	16

Crystal, and glass imitating crystal—Continued.		
	1905. Par.	1909. Par.
Cut, engraved, painted, enameled, or gilt.....	13 (a)	16 (b) 20 (c)
Chimneys, for lamps.....	13 (c)	17
Globes, for lanterns.....	13 (b)	16
Electric incandescent lamps.....	250 (a)	190 (a)
Field glasses.....	16 (c)	20 (e)
In statuettes, flower stands, vases, and similar articles, for toilet purposes or house decoration.....	13 (a), (b)	20 (b), (c)
Mirrors.....	15	19
Plates, for roofing or paving.....	14	18
Spectacle glasses.....	16 (a)	20 (a)
Tinned, silvered, or coated with other metals (mir- rors).....	15	19
Window.....	14 (b), (c)	18 (b), (c)
Crystallized fruits.....	331	235
Crystals, for watches.....	238 (a)	184
Cubebs.....	81	55
Cigarettes of.....	99	79
Oil of.....	99	85 (a)
Cucurbitine.....	96	76
Cuffs, celluloid.....	342 (b)	278 (b)
Cultivators.....	245	191
Cumarin.....	99	79
Cups, as trophies or prizes, when free.....		329
Curacao, liquor.....	308 (c)	260
Currants:		
Canned.....	322 (b)	233
Dried.....	286	232
Currency, receivable for duties.....	Sec. 8	Sec. 7
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Of national issue.....		319
Currycombs, wrought iron.....	58, 59	45
Curry powder.....	296 (b)	252 (b)
Curtains. (According to material.)		
Cut glass, articles of.....	13 (a), 16 (c)	16 (b) 20 (c), (e)
Cuticura ointment.....	99	79
Cutlery of steel.....	54	42
Cutter circuit breakers.....	248	190 (a)
Cutters, forage.....	245	191
Cutters, glass.....	46	193
Cuttings of common metals, fit only for re-smelting.....		306
Cuttlefish bone.....	365, 366	181
Cyanide of potassium.....	97	75
Cyanide of mercury.....	97	75
Cyclometers, and parts therefor.....		184
Dana:		
Indian coriander seed.....	81	55
Ground for culinary purposes.....	296 (b)	252 (b)
Darning cotton.....	116	93
Dates:		
Dried—		
In bulk.....	286	232 (a)
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Fresh.....	374	231
Canned.....	322 (b)	233
Davits.....	245	307
Deals:		
Ordinary wood.....	192 (a)	155
Fine wood.....	193 (a)	156
Decanters, glass.....	13 (a), (b)	16 (a), (b)
Decorations, house:		
Of bisque, clay, faience, porcelain, and stoneware...	23	11 (f)
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	1905. Par.	1909. Par.
Delphina, pure.....	96	76
Demijohns:		
Of clay.....	19 (b), (d)	11 (b)
Of common glass.....	12	15 (a)
Denaturants, mixtures of.....		74
Dental:		
Instruments.....	54 (e)	193
Rubber in sheets.....	352 (d)	290
Dentists:		
Chairs.....	59, 199	163
Cement.....	97	75
Gold solder.....	27 (d)	23 (d)
Silver for.....	28 (d)	24 (d)
Moss fiber gold.....	27 (d)	23 (d)
Dentifrices.....	105 (b)	85 (b)
Desk:		
Fans, electric.....	250	190 (a)
Telephones.....	248	190 (a)
Developing:		
Baths.....		299
Lights.....		299
Trays.....		299
Deviled ham, canned.....	315, 316	208
Dextrine.....	108	87
Dials for watches.....	238	184
Diamond-pointed tools of steel.....	46	193
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Diastase.....	99	79
Dice. (According to material.)		
Loaded (prohibited).....	Sec. 6	Sec. 4 (c)
Dies and stocks.....	46	191
Differential pulleys.....	245	191
Diggers, post hole.....	46	191
Digitalin.....	96	76
Digitalis (herb).....	81	55
Dill, oil of.....	105 (a)	85 (a)
Diminutive articles for use as toys.....		293
Dingies.....	267	200
Dionine.....	96	76
Dioxide of manganese.....	97	75
Dishes. (According to material.)		
Disk harrows.....	245	191
Distributing boards, electric.....	248	190 (a)
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Documents:		
Commercial, executed.....		319
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Dog biscuits.....	283 (a)	220
Dogs.....	211	172
Doilies. (According to material.)		
Domestic animals, when free.....		338
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Wood or bone.....	342 (b), 353	293
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Doorknobs. (According to material.)		
Doublets:		
Unset.....	24	14
In gold jewelry.....	27 (c)	23 (c)
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Dover's powder.....	99	79
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	1905. Par.	1909. Par.
Draft harness.....	228 (a)	178 (a)
Drafts (blank forms).....		149 (b)
Executed.....		319
Dragees, medicinal.....	98	79
Dragon's blood.....	87 (a)	64 (c)
Drain pipes. (According to material.)		
Drawbacks on imported materials.....	Sec. 23	Sec. 21, 22
Drawbars (railroad).....		31 (a)
Drawers. (According to material.)		
Drawing inks.....	85 (b)	62 (b)
Drawing paper.....	187	148, 149
Drawings in ink, water colors, or oil.....	182	153, 325
Dredging machinery and apparatus.....	245	191
Dressing:		
Harness.....	89	65
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Dressing for shoes.....	89	65
Dressings, surgical (aseptic and antiseptic).....	99	80
Dress patterns of paper.....	190 (d)	149
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Drill grinder, twisted.....	257 (b)	191
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Drivers, screw.....	46	191
Drop black.....	89	59 (c)
Drugs.....		Class IV
Adulterated prohibited.....		Sec. 4 (e)
Fruits, flowers, and vegetable products for.....	81	55
Dried insects and animal products for.....	82	57
Drum hoists, friction.....	245	191
Dryers, tobacco.....	257	191
Dues, wharfage.....	Sec. 14	Sec. 14
Duplicating machines and parts for.....		185
Dusters, feather.....	231	288 (b)
Dust, gold, silver, and platinum.....	372	316
Dutiable:		
Value defined.....		Rule 13, (a), (b), Sec. 3
Weight.....		Rule 13 (c), (d), (e), (f), (g), (h)
Duties:		
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Duty, maximum rates of, on importations.....		Sec. 9
Dye, hair.....	97, 105 (b)	85 (b)
Dyeing extracts.....	87 (a)	64 (b), (c)
Dyes.....	87	64
Dye woods, barks, roots.....	86	64 (a)
Extracts of.....		64 (b), (c)
Dynamite.....	111 (a)	89 (a)
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Dynamos.....	250	190 (a)
Earthenware. (See Clay.)		
Earth in kaolin.....	3 (b)	6 (b), (c)
Earths.....	3	Class I, Par. 6
Earth color, such as sienna, ocher.....	83	58
Eau de cologne.....	105 (b)	85 (b)
Eau de quinine.....	105 (b)	85 (b)
Eave troughs, galvanized sheet iron.....	36 (c)	29 (b)
Eaxine pink dye.....	87 (b)	64 (c)
Edam cheese.....	334 (b)	270
Edible bird's nest.....	366	223
Edible products not otherwise provided for:		
Crude.....		273 (a)
Other.....		273 (b)
Egg powders.....		269

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Eggs:		
Fresh, salted, or preserved in natural form.....	333, 337	269 (a)
Preparations of.....		269 (b)
Or silkworm.....	167	331
Eggshell ware. (<i>See</i> Porcelain.)		
Eider down.....	231 (a)	288 (a)
Manufactures of.....	230	288 (b)
Elastic textiles. (<i>According to material.</i>)		
Electric:		
Amperemeters.....	248	190 (a)
Annunciators.....	248	190 (a)
Arc lamps and fittings.....	248	190 (a)
Batteries—		
Dry and wet.....	248	190 (a)
Storage.....	249	190 (a)
Bells.....	248	190 (a)
Belts.....	365	190 (b)
Buttons.....	248	190
Carbon brushes.....	248	190 (a)
Chandeliers.....		190 (b)
Cigar lighters.....		190 (b)
Conducting cables of copper.....	65	47 (c)
Cooking and heating apparatus and utensils.....		190 (b)
Curling irons.....		190 (b)
Dental appliances.....		190 (b)
Desk and table lamps.....		190 (b)
Dynos.....	250	190 (a)
Exciters.....	250	190 (a)
Fans.....	250	190 (a)
Fire-alarm apparatus.....	248	190 (a)
Ferraris meters.....	248	190 (a)
Flatirons.....		190 (b)
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Incandescent bulbs and tubes.....	250 (a)	190 (a)
Installations.....	248	190 (a)
Insulating compounds.....	248	190 (a)
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Lamps, incandescent.....	250 (a)	190 (a)
Lighting, carbons for.....	110	190 (a)
Motors.....	250	190 (a)
Plating outfits.....		190 (b)
Power, machinery for.....	250	190 (a)
Snap switches.....	248	190 (a)
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Surgical appliances.....		190 (b)
Switchboards.....	248	190 (a)
Switches.....	248	190 (a)
Stoves.....	248	190 (b)
Tapes, insulating.....	248	190 (a)
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Therapeutic appliances.....		190 (b)
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Vibratory apparatus.....		190 (b)
Voltmeters.....	248	190 (a)
Wattmeters.....	248	190 (a)
X-ray machines.....		190 (b)
Other instruments, implements, utensils, and articles used for, by, or with.....		190 (b)
Electricity:		
Apparatus and appliances.....	248	190
Machinery for generation of.....	250	190 (a)
Electro-plating outfits.....		190 (b)
Electro silicon, metal polish.....	97	75
Embossed hides, skins, and leathers.....	218	175 (c)

	1905. Par.	1909. Par.
Embroidery:		
Definition of.....		Rule 9, Sec. 3
Containing common metal or silver threads or spangles, surtax for.....		Rule 9, Sec. 3
Gold thread or spangles in.....		Rule 9, Sec. 3
Emery:		
Cloth.....	46	191 (b)
Paper.....	185	147
Powder.....	3 (b)	6 (b)
Wheels and stones.....	2, 46	3
Emeralds.....	24	13
Emetic, tartar.....	97	75
Emetin.....	96	76
Emulsion.....	99	79
Enacting clause.....		Sec. 1
Enamel (colors).....	84 (d)	59 (d)
Enforcement and construction.....		Sec. 3
Engines and detached parts for.....	243, 245, 246	191
Engraved hides, skins, and leathers.....	218	175 (c)
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Equipment, photographic.....		299
Ergot:		
Of rye.....	81	79
Oil of.....	99	81
Ergotin.....	99	79
Erigerontis.....	99	79
Erysimun:		
Fluid, extract of.....	99	79
Leaves.....	81	55
Escutcheon pins. (<i>See</i> Nails.).....		
Eserine.....	96	76
Esparto.....	203, 204	167
Essence:		
Artificial orange.....	105 (a)	85 (a)
Of almonds.....	105 (a)	85 (a)
Of beef.....	327, 365	210
Of gin.....	105 (a)	85 (a)
Maravillosa.....	99	79
Of whisky.....	105 (a)	85 (a)
Essential oils. (<i>See also</i> Oils.).....		
Of anise.....	105 (a)	85 (a)
Of carob.....	99	85 (a)
Of geranium.....	105 (a)	85 (a)
Of juniper.....	99	85 (a)
Etchings.....	182	149 (b), 153
Ether, acetic (commercial), not prepared for anesthetics..	97	75
Petroleum.....	97	75
Sulphuric—		
Commercial.....	97	75
For anesthetics.....	99	79
Ethnology specimens for public museums, schools, and academies and scientific corporations.....	389	343
Ethyl chloride.....	99	79
Eucalyptus oil.....	99	85 (a)
Eucalyptol.....	99	79
Euchinin (quinine salt).....	384	321
Eugatel.....	97	75
Euphorbia oil.....	99	85 (a)
Euquinine.....	384	321
Euquinone.....	97	75
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Exciters, electric.....	250	190 (a)
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	1905. Par.	1909. Par.
Exhaust fans.....	257	191
Exhibitions:		
Domestic, foreign articles for.....	394	347
Foreign, domestic exhibits returned from.....	Sec. 19 (d)	349
Expanders, tube.....	46	191
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Explosive signals.....		89 (a)
Explosives prohibited, except as provided.....		Sec. 4 (a)
Explosives.....		Sec. 4
For miners, miners' fuses, and caps.....	111 (a)	89 (a)
Other, including fireworks.....	111 (a)	89 (b)
Export duties.....	Sec. 13	Sec. 13
Export articles returned from foreign countries.....	Sec. 19	349
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Expositions, articles for, when free.....		347
Extinguishers, fire (chemical).....	97	75
Extract of:		
Almonds.....	327	255
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Bigota, liq.....	99	79
Caryopsis.....	105	85 (a)
Guayacum.....	99	79
Licorice.....	78	79
Logwood.....	87 (a)	64 (b)
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For dyeing and tanning.....	87 (a)	64 (b)
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Eye-glasses and lenses for same.....	16 (a)	20 (a)
Eyes, artificial.....	16 (c)	279
Eyes and hooks of common metal.....	52	275
Eyelet rings, of brass.....	69 (a), (b)	48
Face masks.....		293
Faience:		
Articles of.....	20	11
In flower stands, statuettes, vases, high and bas-reliefs, toilet articles, house decorations.....	23	11 (f)
Fairs, articles for, when free.....		345
Falsely stamped or marked articles of gold or silver, or their alloys, prohibited.....		Sec. 4 (d)
False teeth.....	342 (b)	279
Family crayons, paintings, photographs, and other pictures of actual persons.....	380	325
Fanning mills for cleaning cereals.....	245	191
Fan forges.....	257 (b)	191
Fans.....	338	274
Electric.....	250	190 (a)
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Animal.....	101	81
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Glycerine, olein, stearin, and spermaceti.....	101 (c)	81
Vegetable.....	100 (a), (b)	80
Faucets. (According to material.).....		
Feather:		
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Bone dress and corset stays.....	342 (b)	278 (b)
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Feathers:		
For ornaments.....	230	287
Plumes of.....	230	287
Others, and manufactures of.....	231 (a)	288
Feculae for industrial purposes.....	107	87
Felt:		
Caps of.....	357	298
Cotton.....		96
Covered with tar or pitch for roofs and structural purposes.....	348	283
Hats of.....	356	297
Wool.....	166	140
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Fencing:		
Foils.....		294
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Other. (According to material.)		
Fennen oil.....	105 (a)	85 (a)
Fern oil.....	99	85 (a)
Ferraris meters.....	248	190 (a)
Ferricodile.....	99	79
Ferro cyanide:		
Of iron.....	97	75
Of potassium.....	97	75
Ferroline, aluminum powder in oil.....	84 (d)	59 (d)
Ferrum arsenate.....	99	79
Ferrum redact, pure iron for medicinal use.....	99	79
Fertilizers:		
Artificial or chemical.....	106	72 (a)
Natural (manures).....	383	320
Fezzes.....		298
Fiber or pulp indurated.....	365	154
Fibers, dried for drugs.....	81	55
Fibers, vegetable, raw or hackled.....		310
Fichus, making up defined, surtax for.....		Rule 11, Sec. 3
Field glasses.....	16 (c)	20 (e)
Figs:		
Dried—		
In bulk.....	286	232 (a)
In small packages.....	285	232 (b)
Fresh.....	374	231
Figured hides, skins and leathers.....	218	175 (c)
Figures:		
Offensive to morality.....	Sec. 6 (2)	Sec. 4
Wax—		
For public entertainment (imported temporarily).....	392	341
Other.....	103	83 (c)
Files:		
Letter, of cardboard.....	190 (d)	148 (b), 149 (b)
Tools.....	46	191
Filings of steel and other common metals fit only for re-smelting.....	74	306
Fillers, wood.....		60
Film packs, and kits.....		199
Films:		
For cameras.....	362	199
For cinematographs, biographs, and similar machines.....	254	183
Filter paper.....	187	148, 149
Findings of leather for boots and shoes.....	218	175 (a), (b), (c)
Fine art, works of, imported for public museums, galleries, or art schools.....	387	335, 336, 343

	1905. Par.	1909. Par.
Fine woods: Amaranth, apple, bird's-eye maple, box-wood, camphor, cherry, chestnut, ebony, hazel, holly, ironwood, jasmine, juniper, laurel, lemon, lignum-vitæ, linden, mahogany, medlar, plum, pomegranate, orange, olive, rosewood, sandalwood, snakewood, teak, walnut, and yew.....		156
Fine stones.....	1	1
Finishings, harness, of iron.....	49	40
Firearms, prohibited except as provided (<i>see</i> Sec. 4 (a)).	55, 56	43
Cartridges for and detached parts for.....	346	89 (b)
Fire:		
Alarm apparatus, electric.....	248	190 (a)
Bricks of clay.....	17 (a), (b)	9
Clay, articles of.....	17-19 (a), (b), (c), (d), (e), (f)	9, 11
Crackers.....	111 (b)	89 (c)
Engines.....	257	191
Extinguishers, chemical.....	97	75
Wood.....	201	165
Works.....	111 (b)	89 (b)
Fire pans. (According to material.)		
Firmer chisels.....	46	191
Fish:		
Anchovies, canned.....	318	212 (c)
Angulas, canned.....	318	212 (c)
Canned or potted.....	317, 318	212
Caviar, canned.....	318	212 (c)
Clams—		
Canned.....	317 (b)	212 (b)
Not canned.....	275	214
Codfish—		
Canned.....		212 (a)
Salted or dried.....	273	211
Fresh.....	274 (a)	213 (a)
Herring, canned.....	317	212 (a)
Hooks, steel.....	54 (d)	42 (a)
Live.....		172
Merluza guisada, canned.....	318	212 (c)
Nets—		
Of cotton.....		94
Of other vegetable fibers.....	144	118 (a)
Not otherwise provided for.....	274	212 (b), 213
Oil.....	101	82
Oysters—		
In bulk, or in cans, fresh.....	275	214
Preserved in cans.....	317 (b)	212 (b)
Pickled, in bulk.....	274 (b)	213 (b)
Roe—		
Canned.....	318	212 (c)
In bulk, dried.....	274 (b)	213 (b)
Salmom, in cans.....	317 (a)	212 (a)
Sardines, in cans.....	317	212 (a), (c)
Salted, not canned.....	274 (b)	213 (b)
Shell, not canned or potted.....	275	214
Smoked, not canned.....	274 (b)	213 (b)
Sounds.....		180
Stockfish.....	273	211
Fishing:		
Boats.....	267	200
Nets, of cotton.....		94
Of hemp and other vegetable fibers.....	144	118 (a)
Fishplates.....		31 (a)
Fittings for arc lamps.....	248	190 (a)
Fittings of gold or silver plated wares for carriages and coffins.....		25 (b)
Flags. (According to material.)		
Flanges, malleable cast-iron.....	58	45
Flaps for tobacco, etc., lithographed.....	183	149 (b)

	1905.	1909.
Flash light:	Par.	Par.
Powder or sheets.....	73 (f)	52 (b)
Cartridges of magnesium.....	73 (f)	52 (b)
Flasks. (According to material.)		
Flatirons, of cast iron.....	32, 33	27
Flavoring extracts, compounds, and sirups.....	327	255
Flax:		
Cords and cordage.....	144, 146	118
Hackled.....	137	310
Manufactures of.....		Class VI
Plushes.....	151	124
Raw.....	137	310
Rope.....	146 (a)	118
Rope makers' wares.....	146	118
Seed.....	76	53 (a)
Ground, in meal.....	81	53 (b)
Oil of.....	100 (b)	81
Textiles, and manufactures of.....		Class VI, Group 2
Thread.....	144	118
Twine.....	144, 146	118
Velvets and velveteens.....	151	124
Yarns.....	139, 141	117, 118
Fleabane oil, Canada.....	99	85 (a)
Fleges (hoop iron).....	36 (a), (c)	29 (b)
Flint glass. (<i>See</i> Crystal.)		
Flock (wool waste).....	162	135 (a)
Flooring:		
Common wood planed or dovetailed for.....	192 (b)	155 (b)
Fine wood planed or dovetailed for.....	193 (b)	156 (b)
Florida water.....	105 (b)	85 (b)
Floss silks.....	171, 172	144
Flour:		
Arrowroot.....	282	218
Barley.....	277 (b)	216 (b)
Beans.....	287 (c)	226 (c)
Buckwheat.....	278 (b)	216 (b)
Cereals prepared for table use.....	282	218
Corn (maize).....	278 (b)	217 (b)
Graham.....	277 (a)	216 (b)
Lily root.....	282	218
Millet.....	279 (b)	217 (b)
Oats.....	278 (b)	217 (b)
Other cereals.....	278 (b)	217 (b)
Pease.....	287 (c)	226 (c)
Pulse.....	287 (c)	226 (c)
Rice.....	276 (c)	215 (c)
Rye.....	277 (b)	216 (b)
Sacks. (According to material.)		
Wheat.....	277 (b)	216 (b)
Flowerpots:		
Clay and earthenware, common.....	19 (c)	11 (b)
Other, ornamental, of bisque, faience, porcelain, and stoneware.....	23	11 (f)
Flower seeds.....	302	224
Flower stands, decorative. (According to material.)		
Flowers:		
Artificial and parts of.....	350	289
Drugs.....	81	55
Lily, dried.....	288	228
Linden, dried.....	81	55
Rose.....	81	55
Fluoric acid.....	91 (c)	68 (c)
Fly paper, sticky or impregnated.....	97	75
Fodder.....	303	225
Foeniculi, oil of.....	105 (a)	85 (a)

	1905. Par.	1909. Par.
Foil:		
Copper.....	69 (a)	48
Gold.....	27 (d)	23 (d)
Gold or silver plated.....		25 (b)
Silver.....	28 (d)	24 (d)
Tin.....	72 (c)	51 (a)
Foils, fencing.....	59	294
Folders, for advertising only, having no commercial value.....	381	326
Football.....	229, 352 (d)	294
Forage.....	303	225
Cutters.....	245	191
Forceps, surgical and dental instruments.....	54 (e)	193
Other.....	46	191
Forking spades.....	46	191
Forks. (According to material.).....		
Formaldehyde.....	97	75
Formalin.....	97	74
Formodine.....	99	79
Formula, private.....		Sec. 6
Formulary, national or pharmacopœia.....		Sec. 6
Fortoin.....	99	79
Fountain pens.....		292
Fowls (<i>see</i> Poultry).....	268	173, 201
Frames for buildings of iron or steel.....	41	32
Frames, umbrella, steel.....	59	45, 295 (d)
Frames, plate.....		299
Frankfort drop back.....	89	59 (c), (d)
Frauds or intended frauds in invoices to be reported by consuls, vice-consuls, commercial agents, collectors, and deputy collectors of customs, and commissioners of the United States to the insular collector of customs.....		Sec. 19
Free (subject to express conditions).....		Sec. 11
Free (upon compliance with corresponding regulations).....		Sec. 12
Free list (unconditional).....	Sec. 12	Sec. 10
"Freeze-em," a meat preservative.....	97	75
Freezers, ice cream.....	257 (b)	191
French chalk.....	5	8
Friction drum hoists.....	245	191
Frog, steel railway switch.....	42	31 (a)
Fruit:		
Artificial and parts of.....	350	289
Brandied.....	323	235
Butter.....		234
Canned.....	322	233
Conserved or crystallized.....	331	235
Currants, dried.....	286	232
Dried.....	285, 286	232
Fresh.....	374	231
Jams.....	322 (b)	234
Jellies.....	332	234
Juice, unfermented.....	313	265
Other.....		266
Nonedible, dried (drugs).....	81	55
Oil, artificial.....	308 (c), 97	75, 260
Pickled.....	321	235
Brandied, in cordials or spirits.....	323	235
Preserved in wood, tin, or glass.....	321, 322	233
Pulp.....	313	234
Sirups for beverages.....	313	266
Fuel, vegetable.....	201	165
Furnaces:		
Clay.....	19 (b)	11 (b)
Grates for, of cast iron.....	31 (a)	26 (a)
Funeral wreaths of artificial flowers.....	350	289

	1905. Par.	1909. Par.
Fuses:		
For fireworks.....	111 (b)	89 (b)
For miners.....	111 (a)	89 (a)
Furniture of:		
Bamboo, rattan, wicker, cane, rushes, grass, or analogous materials.....	204	167 (b)
Bent wood.....	198	160
Other. (According to material and elaboration.)		
Furniture springs of wrought iron.....	45	45
Furs and fur skins.....		174
Gabanum, varnish.....	88	60
Galange root.....	81	55
Gallic acid.....	92 (d)	69 (b)
Gallnuts.....	81	55
Galloons. (According to material).....		Rule 7, Sec. 3
Galvanic batteries.....	248	190
Galvanized iron or steel for roofing.....	36 (c)	29 (b)
Galvanometers.....	248	190 (a)
Gambling outfits, prohibited.....	Sec. 6	Sec. 4 (c)
Game.....	268	201
Games (toys), except those of gold, silver, etc.....	353	293
Gang plows.....	245	191
Garden seeds.....	302	224
Garnets in the rough or cut, unset.....	24, 379	13
Garters, elastic. (According to material.)		
Gaskets, rubber.....	352 (a)	290 (a)
Gas motors.....	243	191
Gasoline.....	10 (a)	313
Engines.....	243	191
Motors.....	243	191
Gauge liter, for tariff purposes, defined.....		Class XIII, Group 6
Gauges, steam pressure.....	257	191
Gauze:		
Bandages.....	99	80
Copper or brass.....	66 (a), (b)	47 (e)
Iron wire.....	44 (a), (b)	34 (d)
Other. (According to material.)		
Geese.....	268	173, 201
Gelatin.....	109	88
Capsules, empty, for medicine.....		79
Other manufactures of.....		88
Geldings.....		168, 341, 347
Gelgaum walnut oil.....	100 (b)	81
General Rules.....		Sec. 3
Generators, electric.....	250	190 (a)
Genista:		
Manufactures of.....	204	167 (c)
Unmanufactured.....	203	167 (a)
Gentian root.....	81	55
Geodetical appliances and apparatus, not otherwise pro- vided for.....		300
Geranium, essence, oil.....	105 (a)	85 (a)
German silver, usually copper alloy. (<i>See</i> Copper.)		
Germatol.....	99	79
Germea.....	282	218
Ghee.....	336	272
Gimlets.....	46	191
Gin.....	308 (a)	258
Sloe.....	308 (c)	258
Essence of, concentrated.....	105 (a)	85 (a)
Gins, cotton.....	245	191
Ginger:		
Ale.....	312 (c)	265
Brandy.....	308 (b)	259
Grass, oil of.....	105 (a)	85 (a)
Ground.....	296 (b)	252 (b)
Unground.....	296 (a)	252 (a)

	1905. Par.	1909. Par.
Girths, saddle:		
Cotton.....	134	113
Linen, and other vegetable fibers.....	159	131
Ginseng root.....	81 (a)	56
Glass.....		Class 1
Articles—		
Not cut, enameled, engraved, gilt, or painted...	13 (b)	16 (a), 20 (b), (e)
Painted, enameled, engraved, gilt, or cut.....	13 (a)	16 (b), 20 (c)
Beads—		
Curtains of.....	16	20 (e)
Imitating amber.....	342 (b)	278
Loose, or in strings.....	16	20 (e)
In necklaces or other ornaments.....	340	276
Bottles—		
Common hollow glassware.....	12	15 (a)
Cigarette holders imitating amber.....	342 (b)	278 (b)
Cutters.....	46	193
Dry plates, enameled photographic.....	362	299
Graduates, engraved.....	13 (a)	20 (e)
Goblets.....	13 (a), (b)	16 (a), (b)
Hollow ware, ordinary.....	12	15 (a)
House decorations.....	13 (a), (b)	20 (b), (c)
Imitations of precious stones.....	26	14
Incandescent electric lamps.....	250 (a)	190 (a)
Insulators.....	248	190 (a)
Lamp:		
Chimneys.....	13 (c)	17
Globes.....	13 (b)	16
Mirrors.....	15	19
Paper.....	185	147
Paving slabs, cones, or prisms.....	14 (a)	18 (a)
Photographic dry plates.....	362	299
Plate.....	14	18 (c)
Enameled or engraved.....	14 (d)	18 (d)
Powdered or crushed.....	16 (b)	20 (d)
Roofing slabs, cones, or prisms.....	14 (a)	18 (a)
Spectacles.....	16 (a)	20 (a)
Sheets for windows (common).....	14 (b)	18 (b)
Siphons for aerated water.....	12 (a)	15 (b)
Slides for magic lanterns.....	254	183
Statuettes, flower stands, etc.....	13 (a), (b)	20 (b), (c)
Stirring rods.....	16 (b)	20 (e)
Table service.....	13 (a), (b)	16 (a), (b)
Test tubes.....	16 (b)	20 (e)
Tinned (mirrors).....	15	19
Toilet articles, urns.....	13 (a), (b)	20 (b), (c)
Watch crystals.....	228 (a)	184
Wash basins.....	16 (b), (c)	16 (a), (b)
Glasses:		
For clocks.....	239	184
Looking.....	15 (a), (b), (c)	19
For spectacles.....	16 (a)	20 (a)
Reading.....	16 (c)	20 (e)
Glauber's salt.....	94 (c)	72 (c)
Glazed cardboard:		
In sheets.....	189 (a)	148 (a), 149 (a)
Manufactures of.....	190 (b), (d)	148 (b), 149 (b)
Globe valves, not machinery. (According to material.)		
Gloves:		
Baseball and boxing.....	220	176 (b)
Cotton, knit.....	125 (c)	105 (c)
Kid skin.....		176 (a)
Leather, other.....	220	176 (b)
Linen, knit.....	152 (c)	125 (b)
Silk.....	173 (b)	146
Wool.....	165 (b)	141
Other. (According to material.)		

	1905. Par.	1909. Par.
Glucose.....	289 (a)	239
Glues.....	109	88
Glycerine.....	101, (b), (c)	82
For toilet purposes.....	105 (b)	85 (b)
Glycerophosphate, calcium, iron, or sodium.....	99	79
Goats, live.....	211	172
Goat skins:		
Curried.....	217 (b)	175 (b)
Shoes of.....	223	177 (b)
Goblets, glass.....	13 (a), (b)	16 (a), (b)
Goggles.....	16 (a)	20 (a)
Gold:		
Articles other than jewelry or plate.....	27 (d)	23 (d)
Broken-up jewelry or table services, bars, sheets, pieces dust, and scraps.....	372	316
Chloride or muriate of.....	96	76
Coins of national issues.....	372	319
Dust.....	372	316
Foil or leaf.....	27 (d)	23 (d)
Jewelry-plate and goldsmiths' wares:		
Not otherwise provided for.....	27 (a)	23 (a)
Set with precious stones or pearls.....	27 (b)	23 (b)
Set with doublets, imitation precious stones or pearls.....	27 (c)	23 (c)
Medals, badges, and cups as trophies or prizes.....	27	329
" Moss-fiber " (for dentists).....	27 (d)	23 (d)
Ore.....	369	306
Pellets, for dentists' use.....		23 (d)
Plated:		
Articles other than jewelry.....	29 (b)	25 (b), (c)
Carriage and coffin fittings.....		25 (b)
Foil.....		25 (b)
Jewelry.....	29 (a)	25 (a)
Knives, forks, and spoons.....		25 (b)
Lamps.....		25 (b)
Picture frames.....		25 (b)
Saddlery hardware.....		25 (b)
In sheets.....	372	316
Solder, thread, and wire.....	27 (d)	23 (d)
Threads or spangles, contained in embroidery.....		Rule 9, Sec. 3
Watches.....	238	184
Unfinished parts for rings, earrings, and unfinished portions of jewelry.....	27 (d)	23 (d)
Golf balls.....	352 (b)	294
Golf sticks.....		294
Gombault metal. (<i>See</i> Copper.).....		
Gomenol.....	99	79
Goose grease.....	101 (d), (e)	82
Gossypii oil.....	100 (d), (e)	82
Gouges.....	46	191
Government supplies.....	385	337
Graduates, engraved glass in.....	13 (a)	20 (e)
Grafters.....	46	191
Graham flour.....	277 (b)	216 (b)
Grain separators.....	245	191
Granite, common stone.....	2	2
Grape nuts.....	282	218
Graphite, and manufactures of.....	89	65
Graphophones, phonographs, records, and parts for.....	254	183
Gross weight defined.....		Rule 13
Gum, chewing.....		241
Gunpowder, prohibited except as provided.....		Sec. 4 (a)
Grass:		
Ginger, oil of.....	105 (a)	85 (a)
Shears.....	54 (c)	42 (a)
Seeds.....	302	224

	1905. Par.	1909. Par.
Grates, for furnaces, cast iron.....	31 (a)	26 (a)
Grease:		
Axle.....	8	22
Goose.....	101 (d), (e)	82
Graphite.....	89	65
Green soap, <i>sapo viridis</i>	104	84
Grindstones.....	2 (d)	3
Gross weight defined.....	Rule 17	Rule 13 (d)
Ground salt.....	94 (b)	72 (c)
Ground nut oil.....	100 (b)	81
Guajacol.....	99	79
Gualtheria oil.....	105 (a)	85 (a)
Guano.....	383	320
Guaracol.....	99	79
Guarana.....	81	55
Guayacum, extract of.....	99	79
Gulaman.....	109	88
Gum:		
Acacia, aloes, arabic, asafetida, benzoin, kino, sanda- rac, senegal, shellac, tragacanth, and other vege- table.....	78	54 (b)
Chewing.....	332	241
Colophony.....	77 (a)	54 (a)
Paper.....	187	148, 149
Gumabault metal. (<i>See</i> Copper.)		
Gumdrops.....	332	241
Gun:		
Cotton (pyroxylin, explosive).....	111 (a)	89 (a)
Covers of leather.....	229	179
Powder. (<i>See</i> Sec. 4.)		
Explosive compounds, miners' fuses and caps... Other.....	111 (a)	89 (a) 89 (b)
Guns. (<i>See</i> Arms.)		
Gunny sacks.....	145	119
Gut, dried.....	233	180
Gutta-percha:		
Crude.....	77 (c)	290 (a)
Manufactures of.....	352	290
Gutters, iron.....	36	29 (b)
Gymnasium apparatus.....		294
Gypsum:		
Unwrought.....	3 (a)	6 (b), (c)
Wrought.....	4	7
Hacksaws.....	46	191
Haddock:		
Canned.....	317 (b)	212 (a)
Dried, in bulk.....	274 (b)	213 (b)
Fresh.....	274 (a)	213 (a)
Pickled or smoked, in bulk.....	274 (b)	213 (b)
Haematites.....		58
Hair:		
Animal, not further advanced than washed.....	161	311
Other, and manufactures of.....	164	137
Braids.....	164	137
Brushes. (<i>According to material.</i>)		
Clippers.....	54 (d)	42 (b)
Dyes.....	97, 99, 105 (b)	85 (b)
For violin bows, prepared.....	164	182
Human, manufactured or not.....	344	138
Manufactures of.....		Class VII
Mattresses.....	164	137
Pins, of common metals.....	52, 68	275
Other. (<i>According to material.</i>)		
Spun.....	163	167
Textiles.....	164	167
Tonic, perfumed.....	105 (b)	85 (b)

Hair—Continued. Vegetable—	1905.	1909.
	Par.	Par.
Manufactured.....	204	167 (c)
Unmanufactured.....	203	167 (a)
Halter bits, saddlery hardware.....	49	40
Halters of leather.....	228 (c)	178 (b)
Hammers.....	46	191
Steam.....	257	191
Sledge.....	46	191
Hammocks:		
Of cotton.....		95
Of other vegetable fibers.....		118 (d)
Other. (According to material.)		
Hams:		
Canned or potted.....	315, 316	206
Deviled.....	315, 316	208
Smoked or cured, in bulk.....	270	204
Handkerchiefs. (According to material.)		
Making up defined, surtax for.....		Rule 11, Sec. 3
Handles:		
For tools and implements.....	194 (e)	191
For umbrellas. (According to material.)		
Hardware, saddlery, of wrought iron or steel.....	49 (a), (b)	40
Hard rubber manufactured in articles.....	352 (b)	290 (c)
Harika wares.....	191 (b)	154
Harmoniums.....	236	182
Harness:		
Draft, and parts of.....	228 (a)	178 (a)
Dressing.....	89	65
Finishings (<i>see also</i> Saddlery hardware).....	49	40
Makers' wares, other.....	228 (c)	178 (b)
Other, and parts of.....		178 (b)
Harpoons.....	46	191
Harrows.....	245	191
Harvesting machinery.....	245	191
Hat:		
Bands, of sheepskin, finished.....	229	179
Boxes, of whatever material.....	228 (c)	285
Hatchets.....	46	191
Hats, and crowns for:		
Of paper.....		293
Of straw, chip, palm, grass, rattan, etc.....	355	236
Of other materials.....	356	297
Hat strings, manufactured of silk.....	174	146
Hay (forage).....	303	225
Hayforks.....	46	191
Hazel, essence.....	105 (a)	85 (a)
Hazeline.....	99	79
Headings, hoops, bungs, staves, and shooks (coopers' wares).....	194 (b)	158
Headwear, not specially mentioned.....		298
Hectogram, abbreviation for.....		Sec. 5
Hectoliter, abbreviation for.....		Sec. 5
Hedeoma, oil.....	99	85 (a)
Hedoral, carbolic disinfectant.....	97	75
Hedge shears.....	54 (c)	42 (a)
Heelball, shoemakers'.....	103	83 (c)
Helenin.....	99	79
Hellebori, extract.....	99	79
Hemlock oil.....	99	85 (a)
Hemp:		
Carpeting.....	155	127
Cinches.....	159	131
Cords, cordage, and rope makers' wares.....	144, 146	118
Corset laces.....	158	130
Export duties on.....		354
Fishing nets.....	144	118 (a)
Galloons.....	157	129
Hackled.....	136	310

	1905. Par.	1909. Par.
Hemp—Continued.		
Hammocks.....	144	118 (d)
Jerseys, undershirts, drawers, stockings, and socks...	152 (b)	125 (a)
Knitted goods, other.....	152	125 (b)
Machinery and apparatus for preparing.....	245	191
Manufactures of.....	136, 160	Class VI
Plushes.....	151	124
Raw.....	136	310
Raw, for export.....	398	355
Ribbons.....	157	129
Rope.....	146	118
Rugs.....		127
Saddle girths.....	159	131
Shoe laces.....	158	130
Skin.....	136	167 (a)
Tape.....	157	129 (a)
Tapestry.....	156	128
Textiles.....	147, 148, 149, 150	Class VI, Group 2
Thread.....	144	118
Trimmings.....	157	129
Tulles.....	153	126
Twines, rope yarn, and cord.....	144, 146	118
Velvet, velveteens, and plushes.....	151	124
Yarn.....	139, 141	117, 118
Herba centauri.....	81	55
Herbs which are drugs.....	81	55
Herbs, mixed or ground, for culinary purposes.....	296 (b)	252 (b)
Herion, and salt thereof.....	96	76
Herring:		
Canned or potted.....	317	212 (a)
Fresh.....	274 (a)	213 (a)
In paste.....	317	212 (c)
Pickled, salted, or smoked, in bulk.....	274 (b)	213 (b)
Hexactinellida (sponge).....		232
Hides, skins, and leathers.....	214-219	175, 317
Raw, green, or dry, but not tanned.....		317
Hinges:		
Cast iron.....	31 (c), 32, 33	26, 27
Wrought iron or steel.....	58, 59	45
Copper or brass.....	69 (a), (b)	48
Historical books, imported in good faith for use and by order of any society established solely for philosophical or educational or literary purposes.....	390 (a)	348
Hoes.....	46	191
Hogs, live.....	209	170
Hogsheads, tuns, pipes, casks, and similar receptacles.....	363	159 (a)
Wooden parts of.....	194 (b), (c)	158
When reexported, when free.....	391	Sec. 23
Hoisting apparatus and machinery.....	245	191
Cranes, hand or power.....	247	191
Holders:		
Of imported merchandise.....		Rule 13, Sec. 3
Plate (photographic).....		299
Holdings (packing), when free.....		355
Hollow ware:		
Ceramic.....	19 to 21	11
Crystal, or glass imitating crystal.....	13, 16	16, 20
Enameled wrought iron.....	59	45
Glass, common.....	12	15
Other. (According to material.).....		
Homatropin, sulphate.....	96	76
Hydrobron.....	96	76
Hones and whetstones, of all kinds.....	1 (d)	3
Honey.....	337	238
Hooks:		
Crochet, of common metals.....	53, 68 (c)	275
Weeding.....	46	191
Steel, fish.....	54 (d)	42 (a)

	1905. Par.	1909. Par.
Hooks and eyes, of common metals.....	52, 69	275
Hoop iron.....	36 (a), (c)	29 (b)
Hoops:		
Of wood, for casks, etc.....	194 (b)	158 (b)
Of wrought iron or steel.....	35 (b)	29 (b)
Bungs, headings, shooks, and staves.....		158
Hops.....	281	318
Horn:		
Animal waste.....	234	181 (a)
Combs.....	339 (a)	278 (b)
Unwrought.....	342 (a)	278 (a)
Wrought.....	342 (b)	278 (b)
Horse brushes. (According to material.)		
Horse clippers.....	54 (d)	42 (b)
Horsehair, not further advanced than washed.....		311
Brushes.....	164	137
Strings, prepared for violin bows.....	164	182
Textiles, and other manufactures of.....	164	137
Horseradish:		
Dried.....	328	250 (a)
Oil of.....	99	85 (a)
Prepared for table use.....	328	250 (b), (c)
Horses.....	205 (a)	168, 332, 341, 347
Horseshoes, iron or steel.....	58	45
Hose, of whatever material.....		291
Carts.....	265 (a)	194, 198
Hosiery. (According to material.)		
Hot-air engines and motors.....	243	191
House decorations:		
Of bisque, porcelain, clay, stoneware, and faience...	23	11 (f)
Of glass.....	13	20 (b), (c)
Other. (According to material.)		
Household furniture of immigrants.....	393	340
Huller, rice.....	245	191
Human hair, manufactured or not.....	344	138
Hunting knives.....		42 (b)
Hurbo, Indian spice.....	296	252 (b)
Hydraulic:		
Cranes and columns.....	247	191
Engines and motors.....	243	191
Hydrastine, and salt thereof.....	96	76
Hydrochinone or hydroquinone.....	97	75
Hydrochloric acid.....	91 (a)	68 (a)
Hydrogen dioxide, or peroxide.....	97	75
Hydrometers.....		300
Hydrous, wool fat.....	101 (a), (b)	82
Hydroxide of potassium and of sodium.....	93	70
Hyloplate blackboards.....	190	148, 149
Hymnals and hymns.....		327
Hyoscine or Hyoscyamine.....	96	76
Hypnone.....	99	79
Hypodermic syringes, surgical instruments.....	54 (c)	193
Hypophosphate of iron, lime, lime sirup, and potassium..	99	79
Hyposulphate of lead.....	94 (h)	72 (c)
Ice.....	376	324
Ice-cream freezers.....	257 (b)	191
Ice-making machinery.....	245	191
Ichthyol.....	99	79
Illumination, mineral oils for.....	9	313
Imitations:		
Of butter.....	336	272
Of celluloid, amber, coral, bone, meerscham, horn, mother-of-pearl, ivory, tortoise shell, jet, and whalebone.....	342	278
Of lard.....	272	205
Of patent leather shoes.....	222	177 (b)

	1905.	1909.
	Par.	Par.
Imitations—Continued.		
Of precious or semiprecious stones or pearls	26	14
Red lead, dry	84 (a)	59 (a)
Immigrants, household furniture, etc., of, when free	393	340
Implements of wrought iron or steel	46	191, 193
Imports:		
Defined		Sec. 2
Prohibited		Sec. 4
Imported materials, drawback on	Sec. 23	Sec. 22
Incandescent lamps, electric	250 (a)	190 (a)
Incense		85 (b)
Incubators. (According to material.)		
Indecent, obscene, or subversive of public order; books, printed or written matter, and objects, prohibited		Sec. 4 (b)
Indelible pencils	85 (c)	63
Indelible marking ink	85	62 (b)
Index cards	190 (a)	148, 149
Indian:		
Anise oil	105 (a)	85 (a)
Corn, oil of	100 (b)	81
Ghee	336	272
India-rubber combs	339 (a)	290 (c)
Indigo, natural or artificial	86 (c)	64 (c)
Induction batteries, medical	54 (e)	190 (b)
Inductors	248	190 (a)
Indurated pulp or fiber	365	154
Infants' foods		219
Ingots:		
Aluminum, nickel	71 (a)	306
Copper, alloys of	61	46
Copper, pure		306
Iron, cast or wrought	30, 34	306
Lead, zinc, and other metals not specially mentioned, alloys of	73 (a)	52 (a)
Lead, zinc, and other metals not specifically men- tioned, pure	73 (a)	306
Tin, alloys of	72 (a)	51 (a)
Pure		306
Ink:		
Eradicator	97	75
Indelible, and other marking	85	62 (b)
Mimeograph	85	62 (b)
Pads	85	185
Printing and lithographing	85 (a)	62 (a)
Stands. (According to material.)		
Writing and drawing	85 (b)	62 (b)
Inorganic:		
Acids	91	68
Salts	94	72
Insalut water	312 (c)	265
Insect powder:		
Chemical	97	75
Vegetable (Dalmatian)	81	55
Insects, dried, for use in medicine	82	57
Insects, live		172
Insignia, corps devices. (According to material.)		
Instruments:		Class XII
Dental and surgical, of all kinds	54 (e)	193
Musical	237	182
Scientific, when free	390	340, 348
Other		193, 300
Insular products:		
Reimported	Sec. 19	349
For export	Sec. 13	Sec. 13
Insulated copper wire	65	47 (c)
Insulating materials, tapes, and compounds used ex- clusively for electrical purposes	248	190 (a)

	1905. Par.	1909. Par.
Insulators, glass and porcelain.....	248	190 (a)
Integuments of animals.....		180
Internal-revenue tax, imposition of, in addition to taxes imposed by this act.....		24
Intestines:		
Dried.....	233	180
In strings for musical instruments.....	233	182
Salted or in brine.....	269	203
Invoice, currency of.....		Sec. 16
Invoice forms, printed paper.....	179	149 (b)
Invoices:		
Consular.....	Sec. 22	Sec. 18
Frauds or intended frauds in, to be reported by American consular and customs officers to the insular collector of customs.....		Sec. 19
Requirements for.....		Secs. 16, 17, 18
Iodide of:		
Ammonia, arsenic, iron, strontium, and zinc.....	99	79
Potassium.....	97	75
Iodine.....	90 (b)	67
Iodoform.....	99	79
Ipecacuanha root.....	81	55
Iris root.....	81	55
Iridin.....	97	75
Iron:		
Carbonate of.....	94 (h)	72 (c)
Lactated.....	99	79
Citrate of.....	95 (b)	73
Iron and ammonium.....	99	79
Cocodylate hypophosphite, hypo and glycerophosphate, iodide, lactate, phosphate, potassic tartrate, and other pharmaceutical salts of.....	99	79
Oxide of (colors).....	84 (c)	58, 59 (d)
Perchloride, solid, or solution of.....	97	75
Pure metallic, so-called reduced iron.....	99	79
Sulphate of.....	94 (c)	72 (c)
Iron, cast (if malleable, <i>see</i> Wrought iron).....		Class III, Group 3
Articles not coated or ornamented with another metal or porcelain, neither polished nor turned.....	31 (a), (b), (c)	26 (a), (b)
Articles of all kinds, either polished or turned, enameled, bronze gilt, tinned, or coated; or with ornaments, borders, or parts of other metals (gold or silver excepted), or combined with glass or ceramic ware.....	32, 33	27
Bars and beams.....	31 (a)	26 (a)
Boxes, lubricating, for railway trucks and carriages.....	31 (b)	26 (b)
Chairs, for railways.....	31 (b)	26 (b)
Columns.....	31 (a)	26 (a)
Cuttings and filings, fit only for resmelting.....	74	306
Grates for furnaces.....	31 (a)	26 (a)
Lamps of.....	32, 33	27
Plates.....	31 (a)	26 (a)
Pipes.....	31 (a)	26 (a)
Fittings for.....	31, 32, 33	26 (b), 27
Pigs.....	30	306
Wastes and shavings, fit only for resmelting.....	74	306
Iron or steel, wrought.....		Class III, Group 3
Anchors.....	42	307
Anvils.....	42	36
Articles not specially mentioned.....	58, 59	45
Axles—		
For railways and tramways.....	38 (a)	31 (a)
For vehicles.....	38 (b)	31 (b)

Iron or steel, wrought—Continued.	1905.	1909.
	Par.	Par.
Bamboo steel in bars.....	35 (b)	28 (c)
Barbed wire (fencing).....	45	34 (a)
Barrels for firearms.....	55 (a), (b)	43
Bars of—		
Crucible steel.....	35 (c)	28 (d)
Wrought iron or steel.....	35 (b)	28 (c)
Beams, wrought iron or steel.....	35 (b)	28, 32
Bolts.....	47	37
Brads.....	50 (a), (b)	41
Buckles.....	50 (a), (b)	41
Buttons.....	345 (a)	280 (b)
Cables.....	45	34 (a)
Cast, in pieces in the rough.....	37 (a), (b)	30
Chairs of, polished.....	59	45
Railway.....		28 (a), (b)
Chains.....	42	35
Clasp nails.....	48	38
Cold rolled, corrugated, or galvanized sheets.....	36 (c)	29 (b)
Crochet hooks.....	53	275
Cranks.....	38 (b)	30, 31, 191
Cutlery.....	54	42
Dental instruments.....	54 (e)	193
Fencing (barbed wire).....	45	34 (a)
Firearms and detached parts for.....	55, 56	43
Fish plates.....	38 (a)	28 (b)
Fishhooks.....	54 (d)	42 (a)
Furniture springs.....	45	45
Gauze, wire.....	44 (a), (b)	34 (d)
Hairpins.....	53	275
Hooks and eyes.....	52	275
Hoops.....	35 (b)	29 (b)
Hoop iron and fledges.....	36 (a)	29 (b)
Horseshoes.....	58	45
Ingots, or "tochos".....	34	306
Instruments, surgical or dental.....	54 (e)	193
Lubricating boxes.....	38 (a)	31 (a)
Mooring buoys.....	42	45 (a)
Nails.....	48	38
Needles (except surgical).....	51	275
Surgical.....		193
Netting.....	45	34 (b)
Nuts.....	47	36
Pens.....	51	275
Perforated sheets.....	36 (c)	29 (b)
Pieces, large, composed of bars, or bars and sheets fastened together or not (structural iron).....	41	32
Pins, common and safety.....	52	275
Pipes.....	39 (a), (b)	33
Fittings for.....	58, 59	45
Pistols.....	55 (c)	43
Plates.....	42	29 (a)
Pocket cutlery.....	54 (b)	42 (b)
Polished sheets.....	36 (c)	29 (b)
Rails.....	35 (a)	28 (a)
Revolvers, and detached parts for.....	55 (c)	43
Razors.....	54 (b)	42 (b)
Rivets.....	47	37
Rods.....	35 (b), (c)	28 (c), (d)
Saddler's hardware.....	49 (a), (b)	40
Safes.....	58, 59	45
Scissors.....	54 (a), (b), (d)	42 (a), (b)
Screws.....	47	39
Sheets, rolled.....	36 (a), (b), (c)	29 (a), (b)
Side arms (not fire), and parts for.....	54 (b)	42 (b)
Sleepers.....	38 (a)	28 (a), (b)
Spirit levels.....	46	191

Iron or steel, wrought—Continued.		1905.	1909.
Springs—		Par.	Par.
For railways and tramways.....		38 (a)	31 (a)
For vehicles.....		38 (b)	31 (b)
Furniture.....		45	45
Structural steel, cut to measure.....		41	32
Surgeons' operating tables.....		59	45
Instruments.....			193
Switches, rails, and tongues.....	42, 35 (a)		28 (a), (b)
Tacks.....		48	39
Tires.....	35 (b)		28 (c)
Tinned sheets, terne and tin plate.....	36 (b)		29 (c)
Manufactures of.....		57	44
Tools and implements.....		46	191, 193
Trunks.....	58, 59		285
Umbrella frames.....		59	45, 295 (d)
Washers.....		47	37
Watch chains, adornments.....		340	276
Wheels.....	38 (a), (b)		31 (a), (b)
Wire—			
Galvanized or not.....	40, (a), (b), (c)		34
Gauze.....	44 (a), (b)		34 (d)
Netting.....		45	34 (b)
Irrigation pumps.....		257	191
Isinglass, gulaman, gelatin, and manufactures thereof...	109		88
Ivory:			
Black.....		89	59 (c), (d)
Combs.....	339 (b)		277 (b)
Compositions imitating.....		342	278
Fans.....		338	274
Unwrought.....	341 (a)		277 (a)
Wrought.....	341 (b)		277 (b)
Jack screws, lifting jacks, hoisting apparatus.....		245	191
Jade.....			13
Jams, fruit.....	322 (b)		234
Japalac (varnish).....		88	60
Japanese:			
Lanterns, paper.....	190 (d)		149 (b)
Napkins, paper.....	190 (d)		148, 149
Saki (wine).....		310	262, 263
Soy.....		328	253
Toyo.....		328	253
Jardinières:			
Of ceramic wares.....			11 (f)
Other. (According to material.)			
Jasmine oil.....	105 (a)		85 (a)
Jasper.....		1	1
Jelly, fruit.....		332	234
Jerked beef.....		269	204
Jerseys. (According to material.)			
Jet:			
Compositions imitating.....		342	278
Unwrought.....	341 (a)		277 (a)
Wrought.....	341 (b)		277 (b)
Jewelry:			
Broken up, of gold, silver, and platinum.....		372	316
Gold platinum, or alloys thereof, not otherwise provided for.....	27 (a)		23 (a)
Set with pearls or precious stones.....	27 (b)		23 (b)
Set with doublets or imitation precious stones or pearls.....	27 (c)		23 (c)
Gold plated.....	29 (a)		25 (a)
Silver—			
Not set with pearls or precious stones or imitation precious stones or imitation pearls.....	28 (a)		24 (a)
Set with pearls or precious stones.....	28 (b)		24 (b)
Set with imitation pearls or imitation precious stones.....	28 (c)		24 (c)
Plated.....	29 (a)		25 (a)

Jewelry—Continued.

	1905.	1909.
Unfinished parts for rings and earrings, and similar unfinished portions of—	Par.	Par.
Gold.....	27 (d)	23 (d)
Silver.....	28 (d)	24 (d)
Gold or silver plated.....	29 (b)	25 (c)
Jewels (<i>see</i> Precious stones).....	24	13
Used, imported by passengers in their baggage.....	386	338, 340
Jinrikshas.....	261	197
Jiri, Indian spices.....	296	252 (b)
Jodelite (unrefined coal tar).....	7	22
Jonquil oil.....	105 (a)	85 (a)
Joss:		
Money.....	190 (d)	149
Sticks.....	105 (b)	85 (b)
Juice of fruit, unfermented.....	313	265
Other.....		266
Juniper:		
Oil, essential.....	99	85 (a)
Tar.....	99	79
Jurisdiction, appellate and original. (<i>See</i> Act of Feb. 20, 1905.)		
Jute.....		Class VI
Carpeting.....	155	127
Cinches.....	159	131
Cordage and rope-makers' wares.....	146 (a), (b)	118
Corset laces.....	158	130
Fibers, raw.....	138	310
Galloons.....	157	129
Gunny bags.....	145	119
Knitted goods.....	152	125
Laces and tulle.....	154	126
Laces for corsets and shoes.....	158	130
Manufactures of.....	136 to 160	Class VI
Plushes, velvets, velveteens, and pile fabrics.....	151	124
Raw.....	138	310
Ribbons.....	157	129
Ribbons or bands for the manufacture of cinches and saddle girths.....	159 (a)	132
Rope.....	146	118
Saddle girths.....	159	131
Shoe laces.....	158	130
Tape.....	157	129 (a)
Textiles.....	147, 148, 149, 150	Class VI, Group 2
Textiles called tapestry.....	156	128
Threads, twines, cords, and yarns, netted hammocks, fishing nets, and similar manufactured articles.....	144	118
Trimmings.....	157	129
Tulles.....	153	126
Waterproof or caoutchouc stuffs on textiles of.....	160	133
Yarns.....	140, 141	117, 121
Kakamonos of straw.....	204 (a)	193 (c)
Kal, carbonic, puris.....	97	75
Kalium, ferric tartaric.....	99	79
Kananga face powder, and water.....	105 (b)	85 (b)
Kangaroo tendons:		
Dried.....	82	180
Aseptic, for surgical use.....	99	80
Kangaroos.....	211	172
Kaolin.....	3 (b)	6 (b), (c)
Karlsbad salts.....	99	79
Kekume oil.....	100 (b)	81
Kettles, cast-iron.....	31 (a), 31 (c)	26 (b), 27
Khaki blanco for shoes.....	89	65
Kids.....	211	172

	1905.	1909.
	Par.	Par.
Kid skin:		
Curried.....	217 (c)	175 (b), (c)
Gloves.....	220	176 (a)
Shoes of.....	223	177 (b)
Kieselguhr (earth).....	3 (b)	6 (b), (c)
Kilogram equals 2.2046 pounds avoirdupois.....	Sec. 9	Sec. 8
Abbreviation for.....		Sec. 5
Kinetoscope and parts, appurtenances, and accessories for.....		183
Kino gum.....	78	54 (b)
Kitchen:		
Knives.....	54 (a)	42 (a)
Utensils of stoneware.....	19 (a)	11 (b), (c)
Kits, film.....		299
Knife switches, electrical.....	248	190 (a)
Knitted goods. (According to material.).....		
Admixtures of materials in.....		Rule 6, Sec. 3
Knives:		
Bread, kitchen, plumbers', painters', saddlers', butchers', shoemakers', and cheese.....	54 (a)	42 (a)
Corn and hemp.....	46	191
Hunting.....		42 (b)
Pocket.....	54 (b)	42 (b)
Pruning and budding.....	54 (c)	42 (a)
Sheath.....		42 (b)
Table—		
Wood or iron handles.....	54 (a)	42 (a)
Other handles, common.....	54 (d)	42 (b)
Of silver.....	28 (a), (d)	24 (a), (d)
Of silver plate.....	29 (b)	25 (b)
Other cutlery.....	54 (d)	42 (b)
Kola:		
Astier.....	99	79
Extract.....	99	79
Nut.....	81	55
Komel.....	312 (c)	265
Kukui oil.....	100 (b)	81
Kukum (Indian vegetable product).....	81	55
Kummel.....	308 (c)	260
Labels:		
Plain.....		148 (b)
Printed.....	179	149 (b)
Lithographed.....	183	149 (b)
Lace paper.....	190 (d)	149 (b)
Laces. (According to material.).....		
Admixtures of materials in.....		Rule 6, Sec. 3
Shoe. (According to material.).....		
Lactate:		
Iron.....	99	79
Of calcium.....	99	79
Lactopeptin.....	99	79
Lactophenin.....	99	79
Lactophosphate calcii.....	99	79
Lactocarium.....	99	79
Ladano, gum resin.....	78	54 (b)
Lag bolts.....	47	37
Lambs.....	211	172
Lambskin:		
Curried.....	217 (c)	175 (b), (c)
Shoes.....	223	177 (b)
Lamp:		
Black.....	89	59 (c), (d)
Chimneys, glass.....	13 (c)	17
Globes, glass.....	13 (b)	16 (a), (b)
Wicks—		
Cotton.....	130	110
Vegetable pith (timsim).....	366	167 (a)

	1905. Par.	1909. Par.
Lamps:		
Arc.....	248	190 (a)
Bicycle.....	252	196
Of brass.....	69 (a), (b)	48
Of glass.....	13	16
Glass chimneys for.....	13 (c)	17
Incandescent.....	250 (a)	190 (a)
Wicks, cotton for.....	130	110
Other. (According to material.)		
Lanolin (wool fat).....	101 (a), (b)	82
Lanoline, perfumed for toilet use.....	105 (b)	85 (b)
Lanterns, magic, parts and accessories for.....		183
Lanterns, paper.....	190 (d)	149 (b)
Other. (According to material.)		
Lap robes. (According to material.)		
Lacquered canvas shoes, imitating patent leather.....	222	177 (b)
Lard, and imitations of.....	271, 272	205
Lard oil.....	101 (d), (e)	82
Lasts, common wood.....	195	160
Lathes.....	257 (b)	191
Laths, common wood.....	192 (a)	155 (b)
Lattice-work, wood.....	194 (d)	160, 161, 162
Laughing gas.....	97	75
Launches.....	267	200
Laurel:		
Essence (oil of).....	99	85 (a)
Leaves.....	81	55
Lava, and manufactures of.....		5
Lavandula spica, oil of.....	99	85 (a)
Lavender flowers, oil of.....	105 (a)	85 (a)
Lawn mowers.....	257 (b)	191
Lead:		
Acetate of (sugar of lead).....	95 (a)	73
Carbonate and oxide of.....	84	59 (a)
Lead, and alloys of:		
Bars.....	73 (b)	52 (a)
Bullets.....		52 (b)
In lumps or ingots, pure.....	73 (a)	306
Alloys of.....		52 (a)
In nickeled or bronze gilt articles.....	73 (c)	52 (c)
In articles not nickeled or bronze gilt.....	73 (f)	52 (b)
Pipes.....	73 (b)	52 (a)
Sheets.....	73 (b)	52 (a)
Shot and bullets.....	73 (b)	52 (b)
Soldier, in bars.....	73 (b)	52 (a)
Traps, plain, for sanitary construction.....		52 (a)
Type.....	73 (f)	52 (a)
Wire.....	73 (b)	52 (a)
Lead, red and white.....	84 (a), (b)	59 (a), (b)
Lead pencils.....	85 (c)	63
Leaf, gold.....	27 (d)	23 (d)
Leather:		
Belting for machinery.....	229 (a)	192
Boots and shoe findings.....		175 (a), (b), (c)
Calfskin, curried.....	217 (b)	175 (b), (c)
Chamois.....	219	175 (c)
Gloves.....	220	176
Hat boxes.....	228 (c)	285
Hides and skins.....	214, 215, 216	174, 175
Pillows, covered with.....	229	179 (b)
Saddlery and harness makers' wares.....	228	178
Shawl straps.....	229	285
Sheepskins, curried (basils).....	217 (a)	175 (a)
Shoes of—		
Calfskin.....	223	177 (b)
Canvas lacquered, imitating patent leather.....	222	177 (b)
Cow and horsehide.....	221	177 (a)

Leather—Continued.	1905.	1909.
Shoes of—Continued.	Par.	Par.
Goatskin.....	223	177 (b)
Kid.....	223	177 (b)
Lambskin.....	223	177 (b)
Sheepskin.....	221, 223	177 (a)
Other manufactures of.....	229	179
Trunks, valises, traveling bags, and similar receptacles for personal effects.....	228 (c)	285
Leaves, as drugs, such as buchu, erysimum, laurel, sage, thyme, rosemary, and senna.....	81	55
Sage or thyme, ground for culinary purposes.....	296	252 (b)
Leaves, artificial, and parts of.....		289
Lecithine.....	99	79
Tabloids.....	98	79
Ledger paper.....	179	148, 149
Leeches.....	365	172
Lees, wine.....		72
Lemon:		
Oil.....	105 (a)	85 (a)
Salts, effervescent.....	99	79
Lemon grass oil.....	105 (a)	85 (a)
Lenses:		
For cameras.....	361, 362	299
For spectacles or eyeglasses.....	16 (a)	20 (a)
Other.....	16 (c)	20 (e)
Leopards.....	211	174
Letter:		
Balance scales.....	242	189, 149 (b)
Paper.....	179	148, 149
Press copy book.....	187	151
Library paste.....	109	88
Lichees:		
Canned.....	322 (b)	233
Dried.....	286	232
Fresh.....	374	231
Lichens.....	81	55
Licopodium or lycopodium.....	81	55
Licorice:		
Extract of.....	78	79
Root.....	81	55
Lifeboats.....	267	200
Life buoys.....		307
Life preservers.....		307
Lifting jacks.....	245	191
Ligatures, catgut, silk, and the like, for surgical use, aseptic.....	99	80
Lighters, cigars, electric.....		190 (b)
Lighters, paper.....	190 (d)	148 (d)
Lighters (boat).....	267	200
Lightning arresters.....	248	190 (a)
Lights, developing.....		299
Lilac oil.....	105 (a)	85 (a)
Lily:		
Flowers, dried (Chinese).....	288	228
Root flour.....	282	218
Nuts.....	366	236
Limbs and members, artificial.....		279
Limburger cheese.....	334 (b)	270
Lime:		
Chloride of (calcium hypochlorite).....	94 (e)	72 (b)
Hydraulic.....	3 (a)	6 (a)
Phosphate and superphosphates of.....	94 (d)	72 (a)
Stone.....	2	2
Linden flowers.....	81	55
Linen.....		Class VI
Cinches.....	159	131

	1905. Par.	1909. Par.
Linen—Continued.		
Gloves.....	152 (c)	125 (b)
Knitted goods.....	152	125
Plushes, velvets, pile fabrics.....	151	124
Saddle girths.....	159	131
Shoe and corset laces.....	158	130
Socks and stockings.....	152 (c)	125 (a)
Textiles.....		Class VI, Group 2
Trimmings.....	157	129
Tulles and laces.....	153	126
Liniments.....	99	79
Lini oil.....	100 (b)	81
Linoleum.....	349 (d)	284
Linseed:		
Crushed, in meal or in cake.....	81	53 (b)
Whole.....	76	53 (a)
Oil.....	100 (b)	81
Lions.....	211	172
Liquors.....	308 (c)	260
Liquors, adulterated, prohibited.....		Sec. 4 (e)
Alcoholic.....	308	258, 259, 260
Malt.....	312 (a), (b)	264
Vinous.....	309, 311	261, 262, 263
Listerine.....	99	79
Liter (equivalent to 1.0567 quarts, wine measure).....	Sec. 9	Sec. 8
Liter, gauge and proof, for tariff purposes, defined.....		Class XIII, Group 6
Litharge, color.....	84 (c)	59 (c), (d)
Lithium, carbonic.....	97	75
Lithographic:		
Inks.....	85 (a)	62 (a)
Presses.....	257 (b)	191
Stones.....	1	1
Lithopgraphs.....	183	149
For advertising, when free.....	381	326
Litmus, color.....	85	59 (c), (d)
Litmus, paper.....	187	149
Live animals.....	205, 211	168-173
Loaded dice (prohibited).....	Sec. 6	Sec. 4 (c)
Locomotives and tenders.....	246	191
Logs:		
Fine wood.....	193 (a)	156 (a)
Ordinary wood.....	192 (a)	155 (a)
Logs, ships' (instruments).....	257 (a)	300
Logwood extract.....	87 (a)	64 (b)
Loofah sponges.....	365	282
Looking glasses.....	15	19
Lottery tickets; advertisements of, or lists of drawings, prohibited.....		Sec. 4 (f)
Lubricating:		
Boxes—		
Of cast iron.....	31 (b)	26 (b)
Of wrought iron or steel.....	38 (a)	31 (a)
Oils—		
Mixed, crude.....	8	22, 313
Refined.....	9	313
Axle greases of all kinds.....	8	22
Lucca oil.....	304	81
Lucky paper.....	187	148, 149
Lumber.....	192, 193	155, 156
Lupulin.....	81	55
Lychees:		
Dried.....	286	232
Fresh.....	374	231
Canned.....	320	233
Lycopodium.....	81	52
Lye, caustic.....	93	70

	1905. Par.	1909. Par.
Lysol.....	97	75
Lysolum.....	97	75
Macaroni.....	284	222
Maccasar, oil of.....	105 (a)	85 (a)
Mace:		
Ground.....	297 (b)	247 (b)
Unground.....	297 (a)	247 (a)
Oil of.....	105 (a)	85 (a)
Machetes.....	46	191
Machine needles, sewing.....	51	275
Machinery and apparatus.....		Class XII, Group 2
Agricultural.....	245	191
Boilers.....	244	191
Compressed-air engines and motors.....	243	191
Cranes, hand or power.....	247	191
Derricks.....	245	191
Detached parts of machines are dutiable under the corresponding paragraphs under which the complete machine is assessed.		
Drill grinder, twisted.....	257 (b)	191
Electric, of all kinds.....		190
Engines, of all kinds.....	243	191
For dredging, hoisting, or pile driving.....	245	191
For extracting oil from cocoanuts.....	245	191
Gasoline motors.....	243	191
Hand pumps.....	257	191
Hemp stripping.....	245	191
Hot-air motors.....	243	191
Hullers, cleaners, threshers, rice.....	245	191
Hydraulic cranes.....	247	191
Ice-making.....	245	191
Jackscrews, hoisting.....	245	191
Locomotives.....	246	191
Meters—		
Electrical, of all kinds.....	248	190 (a)
Other.....		184, 191
Motors—		
Hydraulic, steam, petroleum, gasoline, and hot or compressed air.....	243	191
Electrical, all kinds.....	250	190 (a)
Pile-driving.....	245	191
Pumps, hand or power.....	257	191
Refrigerating.....	245	191
Rice-hulling.....	245	191
Road-making.....	245	191
Sawmill.....	245	191
Stamp mills.....	257 (b)	191
Steam boilers of all kinds.....	244	191
Steam plows.....	245	191
Steam pumps.....	257	191
Sugar mills.....	245	191 (a)
Tenders to locomotives.....	246	191 (a)
Turbine engines.....	243	191
Turntables.....	247	191
Typewriters.....	253	185
Weighing.....	242	189
Windlasses.....	245	191
Windmills.....	257 (b)	191
Wood working.....	257	191
Machines. (<i>See also</i> Machinery.)		
Adding.....	255	185
Aerial and parts for.....		198
Automatic slot, if not prohibited.....	256	183, 188
For gambling, prohibited.....	Sec. 6	Sec. 4
Boring.....	257 (b)	191
Cash registers.....	255	186

	1905. Par.	1909, Par.
Machines—Continued.		
Cigarette making.....	257 (b)	191
Corking.....	257 (b)	191
Cotton gin.....	245	191
Duplicating.....		185
For drying tobacco.....	257 (b)	191
Hammers, steam.....	257 (b)	191
Ice-cream freezers.....	257 (b)	191
Kinetoscopes.....	254	183
Manifolding.....		185
Phonographs.....	254	183
Planing.....	257 (b)	191
Sewing.....	251	187
Shears.....	257 (b)	191
Washing.....	257 (b)	191
Water meters.....	257 (a), (b)	191
Writing.....		185
Mackerel:		
Canned or potted.....	317 (b)	212 (a)
Fresh.....	274 (a)	213 (a)
Salted, smoked, or pickled, in bulk.....	74 (b)	213 (b)
Mackintoshes. (According to material.)		
Madder.....	86 (b)	64 (a), (b)
Magazines.....	382 (b)	327
Magic lanterns and parts therefor.....	254	183
Magnesium, metallic, in ribbons.....	73 (f)	52 (b)
Magnesium:		
Calcined oxide.....	99	75
Carbonate.....	94 (c)	72 (c)
Chloride.....	94 (h)	72 (c)
Citrate—		
Effervescent.....	99	79
Other.....	95 (b)	73
Glycerophosphate.....	99	79
Metallic, in powder or ribbons.....	73 (f)	52 (b)
Nitrate.....	94 (h)	72 (c)
Phosphate.....	94 (h)	72 (c)
Salicylate.....	99	79
Sulphate.....	94 (c)	72 (c)
Magnets, horseshoe.....	46	191
Magnifying glasses.....	16 (c)	20 (e)
Maize.....	278	217
Oil of.....	100 (b)	81
Making up defined, surtax for.....		Rule 11, Sec. 3
Malleable cast iron. (Dutiable as wrought iron.)		
Mallets.....	195, 196	191
Polo.....		294
Malt.....	280	318
Beverages.....	312	264
Extracts, pharmaceutical.....	99	79
Whisky.....	308 (a)	260
Roasted (a coffee substitute).....	282	218
Malted milk.....	282	219
Manganese:		
Black oxide.....	83	58
Borate.....	99	79
Glycerophosphate.....	99	79
Peptonized.....	99	79
Peptonized.....	99	79
Manganesit (putty).....	84 (b)	59 (b)
Mangan putty.....	84 (b)	59 (b)
Manifolding machines and parts for.....		185
Manila paper.....	178	148, 149
Manna.....	78	54 (b)
Mannit.....	99	79
Mantillas. (According to material.)		
Mantels, Welsbach.....	365	5
Manufactures of the Philippine Islands, reimported.....		349

	1905. Par.	1909. Par.
Manures, natural.....	383	320
Manuscripts, free.....		328
Maple sirup.....	337	238
Maps.....	182	153
Maraschino cherries.....	323	235
Maravilosa essence.....	99	79
Marble.....	1	1
Dust.....	3 (b)	1 (a)
In rough.....	1 (a)	1 (a)
Other articles of.....	1 (d)	1 (c)
Plates.....	1 (b)	1 (b)
Sculptures.....	1 (c)	1 (c)
Slabs.....	1 (b)	1 (b)
Steps.....	1 (b)	1 (b)
Marbles (toys).....	353	293
Mares.....	205 (b)	168, 332, 347
Marine engines.....	243	191
Marjoram oil.....	99	85 (a)
Marked playing cards (prohibited).....	Sec. 6	Sec. 4 (c)
Market value, defined.....		Rule 13 (a), Sec. 3
Marking ink.....	85	92 (b)
Marmalade.....	322 (b)	234
Masks for baseball or fencing of whatever material.....		294
Masks, face.....		293
Massey oil.....	105 (a)	85 (a)
Mastic.....	78	54 (b)
Matches of all kinds.....	351	90
Materials:		
Component, defined.....		Rule 12, Sec. 3
Insulating.....	248	190 (a)
Not otherwise provided for.....	366	303
Mathematical appliances and apparatus not otherwise provided for.....		300
Matricaria chamomilla (German chamomile).....	81	55
Mats. (According to material.).....		
Matte, copper, free.....		306
Mattocks.....	46	191
Mattolein.....	97	75
Mattresses, for beds. (According to material.).....		
Maypole soap.....	87 (b)	64 (c)
Maximum rate of duty on importations.....		Sec. 9
Measuring tapes:		
Steel.....	46	191
Other. (According to material.).....		
Meat:		
Canned.....	315, 316	206, 207, 208
Extracts.....		210
Fresh.....	376	202
Juices.....		210
Salted or in brine.....	269	203
Smoked or cured.....	270	204
Soup tablets.....		210
Mechanical music boxes.....	237	182, 183
Medals, as trinkets or ornaments.....	27, 28, 340	23, 24, 25, 276
As trophies or prizes.....	27, 28, 340	329
Other. (According to material.).....		
Medical induction batteries.....	54 (e)	190 (b)
Medicated:		
Cotton.....	99	80
Soap.....	104	84
Medicines, adulterated or deleterious, prohibited.....		Sec. 4 (e)
Medicines, patent or proprietary.....	99	78
Other.....		79
Meerschäum:		
Unwrought.....	341 (a)	277 (a)
Wrought.....	341 (b)	277 (b)

	1905. Par.	1909. Par.
Melaleuca flaviflora oil.....	99	85 (a)
Mellisa oil.....	105 (a)	85 (a)
Mellots metal. (<i>See</i> Zinc.)		
Mentha piperita oil.....	105 (a)	85 (a)
Mentha viridis oil (oil of spearmint).....	99	85 (a)
Menthol.....	99	79
Menthol cones.....	99	79
Merchandise, not otherwise provided for.....	365	: 03
Mercurized cotton yarns.....	116	93
Mercury.....	70	49
Ammoniacal (white precipitate).....	97	75
Bijodido (bi-iodide).....	99	79
Chloride.....	94 (h)	72 (c)
Cyanide.....	94 (h)	72 (c)
Ointment.....	99	79
Oxide.....	97	75
Oxinate.....	97	75
Pills (blue mass).....	98	79
Powdered mass.....	99	79
Merluza guisada, in cans.....	318	212 (c)
Metal:		
Bell, free.....		306
Muntz.....		306
Threads, in textiles.....	Rule 11	Rule 10
Or spangles, contained in embroidery.....		Rule 9, Sec. 3
Wastes, common, fit only for resmelting.....	74	306
Metallic threads, textiles of.....		Rule 10, Sec. 3
Metals, not otherwise provided for, and alloys thereof....	73	52
Meter, equivalent in inches (39.37 inches).....	Sec. 9	Sec. 8
Meters:		
Electric, of all kinds.....	248	190 (a)
Water.....	257	191
Methyl:		
Acetate.....	97	75
Alcohol.....	307	257
Salicylas, oil.....	105 (a)	85 (a)
Methylal.....	99	79
Methylene blue.....	87 (b)	64 (c), 79
Methylene violet (medicinal), or pyoktanin.....	99	79
Metilal.....	97	75
Metol.....	97	75
Metrical system.....	Sec. 9	Sec. 8
Metronomes.....		182
Mexican lignaloes oil.....	105 (a)	85 (a)
Miaouli oil.....	99	85 (a)
Mica and manufactures thereof.....	2	5
Microscopes and slides for.....	365	300
Microtomes.....		300
Migranin.....	99	79
Milks and creams:		
Compounded with other substances (except sugar)...		268
Condensed, concentrated, or evaporated.....	320	267
Fresh.....	378	267
Maltd.....	282	219
Powder.....		268
Sugar of.....	99	79
Tablets.....		268
Millboards of asbestos.....	2 (e)	4
Millefleurs, extract for making perfumes.....	105 (a)	85 (a)
Millet:		
Flour.....	279 (b)	217 (b)
In grain.....	279 (a)	217 (a)
Mills of all kinds.....	245, 257 (b)	191
Millstones.....	2 (d)	3
Mimeograph ink.....	85	62 (b)

	1905. Par.	1909. Par.
Mimeographs, parts and accessories.....		185
Mince-meat.....	315, 316	208
Mineral oils:		
Crude.....	8	22
Refined, for illumination.....	9	313
For lubrication or solvents.....		313
Other refined.....	10	313
Mineral:		
Ores.....	11, 369	306
Pitch.....	7	22
Tar.....	7	22
Waters.....	312 (c)	265
Wax, in candles.....		83 (b)
Wrought in other articles.....	103	83 (c)
Unwrought.....	102	83 (a)
Mineralogy specimens for public museums, schools, academies, and scientific corporations.....	389	343
Miners' fuses and caps.....	111 (a)	89 (a)
Mint:		
Ground.....	296 (b)	252 (b)
Unground.....	81	55
Mirrors of all kinds.....	15, 28	17
Misbranded articles, prohibited.....		Sec. 4 (e)
Mixture of materials in articles not enumerated.....		Rule 12, Sec. 3
Models, small, for public museums, schools, academies, and scientific corporations.....	389	343
Other.....		314
Molasses.....	337	238
Moldings of wood, gilt.....	197	162
Money:		
Joss, so called.....	190 (d)	149
Of national issues.....	372	319
Mongolian pheasants.....	268	173, 201
Mongos (dried beans).....	287	226
Monkeys.....	211	172
Moorings (buoys).....	42	45
Mops, of cotton.....		96
Morphine.....	96	77
Mortars. (According to material.)		
Mortisers.....	257 (b)	191
Mortising machinery.....	257 (b)	191
Moss:		
Artificial.....		289
Live, in natural state.....	368	305
Dried, in natural state.....		167 (a)
Used for drugs.....	81	55
Moss fiber gold, for dentistry.....	27 (d)	23 (d)
Moth balls.....	97	75
Mother-of-pearl:		
Buttons.....	345 (c)	280 (a)
Compositions imitating.....	342	278
Shell, export duties.....		361 (a)
Unwrought.....	341 (a)	277 (a)
Wrought.....	341 (b)	277 (b)
Motor cycles and detached parts for.....		196
Motors:		
Electric.....	250	190 (a)
Other.....	243	191
Mounted birds or animals.....	232	286, 287
Mouth organs, toy.....	353	293
Mowing machines.....	245	191
Mucilage.....	109	88
Mulberry paper.....	187	148, 149
Mules.....	206	168, 333
Muntz metal.....		306

	1905. Par.	1909. Par.
Muria puama:		
Extract.....	99	79
Wood.....	81	55
Muriate of:		
Gold, silver, and platinum.....	96	76
Tin.....	94 (h)	72 (c)
Muriatic acid.....	91 (a)	68 (a)
Music:		
Boxes.....	237	182, 183
In raised print, used exclusively by the blind.....	390 (b)	327
Printed or lithographed sheet.....	180 (a)	149
Musical instruments.....	195, 197, 233, 235, 236, 237, 353	182, 183
Parts of, appurtenances and accessories for.....		182
Musk.....	105 (a)	85 (b)
Mustard:		
Dressing.....	328	253
Ground.....	300 (c)	250 (c)
In paste.....	300 (c)	250 (c)
Oil—		
Black.....	99	81
Volatile.....	99	85 (a)
Plaster.....	99	79
Seed.....	300 (a)	250 (a)
Mutton (<i>see</i> Meats, canned).....	315, 316	206
Myrbane oil.....	97	75, 260
Myrciae oil.....	99	85 (a)
Myristicæ oil, essential.....	105 (a)	85 (a)
Myrrh.....	81	55
Oil of.....	99	85 (a)
Myrtle oil.....	105 (a)	85 (a)
Nails:		
Of copper.....	68 (a), (b)	48
Of iron.....	48	38
Of zinc.....	73 (e)	52 (b)
Naphtha.....	10	313
Naphthalin.....	97	75
Naphthaline balls.....	97	75
Naphthol.....	99	79
Naphthol benzoin.....	99	79
Napkins. (According to material.)		
Making up, defined, surtax for.....		Rule 11, Sec. 3
Nasturtium oil.....	105 (a)	85 (a)
National issue coins and currency, free.....		319
Natrium. (<i>See</i> Sodium.)		
Neatsfoot oil.....	101 (d), (e)	82
Neckties. (According to material.)		
Needles:		
Of bone.....	342 (b)	278 (b)
Of common metals.....	53, 68 (c)	275
Of ivory.....	341 (b)	277 (b)
Phonograph.....	254	183
Sewing.....	51	275
Sewing machine.....	51	275
Surgical.....	54 (e)	193
Neroli oil.....	105 (a)	85 (a)
Nets. (According to material.)		
Netted and knitted stuffs, admixtures of materials in....		Rule 6, Sec. 3
Netting, iron wire.....	45	34 (b)
Net weight defined.....	Rule 18	Rule 13
Newspapers, when free.....	382 (b)	327
Old, imported for wrapping paper.....	178	149 (a)
Nickel:		
Ammonium sulphate.....	94 (h)	72 (c)
Carbonate of.....	94 (h)	72 (c)
Sulphate of.....	94 (h)	72 (c)

	1905.	1909.
	Par.	Par.
Nickel and alloys of:		
In bars, sheets, pipes, and wires.....	71 (b)	50 (a)
In lumps and ingots, alloys.....	71 (a)	50 (a)
Pure.....		306
In other articles.....	71 (c)	50 (b)
Nigrosine.....	87 (b)	64 (c)
Nippers (pliers).....	46	191
Nipples, rubber.....	352 (d)	290 (b)
Nitrate of:		
Copper.....	94 (h)	72 (c)
Potassium.....	94 (d)	72 (a)
Silver.....	94 (h)	72 (c)
Silver in pencils for cauterizing.....	99	79
Sodium.....	94 (d)	72 (a)
Strontium.....	94 (h)	72 (c)
Uranium.....	99	79
Nitric acid.....	91 (a)	68 (a)
Nitroglycerin.....	111 (a)	89 (a)
Note paper.....	179	148, 149
Novels.....	180	152
Number of threads in textiles.....	Rule 1	Rule 1, Sec. 3
Nursing bottles, glass.....	16	15 (a), 20 (e)
Nut galls.....	81	55
Nutmeg oil, essential.....	105 (a)	85 (a)
Nutmegs:		
Ground.....	296 (b)	248 (c)
Husked.....	298 (b)	248 (b)
Unhusked.....	298 (a)	248 (a)
Nuts, edible.....	329, 365	236
Cocoanuts.....	76	53 (a)
Conserved or crystallized.....	331	236
For drugs.....	81	55
Of copper.....	68 (a), (b)	48
Of iron.....	47	37
Products.....		236
Nux vomica.....	81	55
Tincture and medical preparations of.....	99	79
Oakum.....	365	308
Oars of wood.....	195	160
Oatmeal, prepared for table use.....	282	218
Oats in:		
Grain.....	278 (a)	217 (a)
Meal or flour.....	278 (b)	217 (b)
Obscene, indecent, or subversive of public order, books, printed, or written matter, objects, prohibited.....		Sec. 3 (b)
Ochers, natural colors.....	83	58, 59 (d)
Odometers and parts therefor.....		184
Officers and employees of the United States and insular governments to be considered as "settlers".....		340
Oils:		
Aleuritis tribola (Kekume oil, Gelgaum walnut, Kukui oil.....	100 (b)	81
Allspice (Ol. pimentae).....	99	85 (a)
Almond, expressed.....	99	81
Amber (Ol. Succine).....	99	85 (a)
American wormseed (Ol. Chenopodii).....	99	85 (a)
Animal.....	101	82
Anise (Ol. Anisi).....	105 (a)	85 (a)
Apricots.....	105 (a)	85 (a)
Arachidis.....	100 (b)	81
Arachis (ground nut oil).....	100 (b)	81
Asafetida.....	99	85 (a)
Asarum.....	99	85 (a)
Balm.....	105 (a)	85 (a)
Banana, artificial.....	97	85 (a), 260
Bay (Ol. Myrcias).....	105 (a)	85 (a)
Betula (<i>see</i> Birch).....	105 (a)	85 (a)

Oils—Continued.	1905. Par.	1909. Par.
Ben.....	99, 100 (b)	81
Bengoin.....	105 (a)	85 (a)
Bergamot (Ol. Bergamotte).....	105 (a)	85 (a)
Birch.....	105 (a)	85 (a)
Bitter almond (Ol. Amygdale amarae).....	105 (a)	85 (a)
Black mustard.....	99	81
Volatile.....		85 (a)
Black pepper.....	99	81
Volatile.....		85 (a)
Blesemin.....	100 (b)	81
Cade (Ol. Cadinum).....	99	85 (a)
Cajuput (Ol. Cajuputi).....	100 (b)	85 (a)
Calamus (sweet flag).....	105 (a)	85 (a)
Camphor.....	99	85 (a)
Canada fleabane (Erigontis).....	99	85 (a)
Caraway (Ol. Cari).....	99	85 (a)
Carob.....	99	85 (a)
Cassia (<i>see</i> Cinnamon).....	105 (a)	85 (a)
Castor.....	100 (b)	81
Cedar Wood (yellow).....	99	85 (a)
Celery.....	99	85 (a)
Ceylon cinnamon (Ol. Cinn. Zeylanci).....	105 (a)	85 (a)
Chamomile (Ol. Anthemidis).....	99	85 (a)
Chenopodium.....	99	85 (a)
Cinnamon (Ol. Cinnamoni).....	105 (a)	85 (a)
Citronella.....	105 (a)	85 (a)
Cloves (Ol. Caryophylli).....	105 (a)	85 (a)
Cocanut.....	100 (a)	81
Cod liver.....	99, 101	82
Prepared as pharmaceutical products.....	99	79
Cognac.....	105 (a)	85 (a)
Copaiba (Ol. Copaibae).....	99	85 (a)
Coriander (Ol. Coriandri).....	99	85 (a)
Cotton seed (Gossypii seminis).....	100 (b)	81
Croton (Ol. Tiglii).....	99	81
Cubeb (Ol. Cubebae).....	99	85 (a)
Cumin.....	105 (a)	85 (a)
Dill (Ol. Anethi).....	105 (a)	85 (a)
Ergot.....	99	81
Erigeron (<i>see</i> Fleabane).....	99	85 (a)
Essential.....	105 (a)	85 (a)
Eucalyptus (Ol. Eucalypti).....	99	85 (a)
Euphorbia.....	99	85 (a)
Fennel (Ol. Foeniculi).....	105 (a)	85 (a)
Flaxseed.....	100 (b)	81
Fleabane (Ol. Erigerontis).....	99	85 (a)
Foeniculi.....	105 (a)	85 (a)
Fruit, artificial.....	308 (c), 97	75, 260
Gaultheria.....	105 (a)	85 (a)
Gelgaum.....	100 (b)	81
Geranium.....	105 (a)	85 (a)
Gin.....	105 (a)	85 (a)
Ginger.....	99	85 (a)
Ginger grass.....	105 (a)	85 (a)
Gossypii (cotton seed).....	105 (a)	81
Hazel.....	105 (a)	81
Hedeoma (Ol. Hedeomae).....	99	85 (a)
Hemlock (spruce oil).....	99	85 (a)
Horseradish.....	99	85 (a)
Illicum religiosum (Shikimi: same as Indian anise).....	105 (a)	85 (a)
Indian corn.....	100 (b)	81
Jasmine.....	105 (a)	85 (a)
Jonquil.....	105 (a)	85 (a)
Juniper oil (Ol. Juniperi).....	99	85 (a)
Juniper tar.....	99	79

Oils—Continued.	1905. Par.	1909. Par.
Lard oil.....	101 (d), (e)	82
Laurel.....	99	85 (a)
Lavender flower.....	105 (a)	85 (a)
Lemon (Ol. Lemonis).....	105 (a)	85 (a)
Lemon grass (Ol. Andropogon citrati).....	105 (a)	85 (a)
Linseed (Ol. Lini).....	100 (b)	81
Lilac.....	105 (a)	85 (a)
Lillies.....	105 (a)	85 (a)
Lucca.....	304	81
Mace.....	105 (a)	85 (a)
Maccasar.....	105 (a)	85 (a)
Maize.....	100 (b)	81
Marjoram.....	99	85 (a)
Massey (<i>see</i> Cinnamon).....	105 (a)	85 (a)
Matricaria Chamomilla.....	99	85 (a)
Melaleuca flaviflore (Miaouli).....	99	85 (a)
Mellisa.....	105 (a)	85 (a)
Mexican lignaloes.....	105 (a)	85 (a)
Mignonette.....	105 (a)	85 (a)
Mineral.....	9, 10	22, 313
Mirbane.....	97	75, 260
Mustard, volatile (Ol. Sinapis volatile).....	99	85 (a)
Myrcia (<i>see</i> Oil of bay).....	105 (a)	85 (a)
Myrrh.....	99	85 (a)
Myrtle.....	105 (a)	85 (a)
Nasturtium.....	105 (a)	85 (a)
Neat's-foot.....	101 (d), (e)	82
Neroli.....	105 (a)	85 (a)
Nutmeg.....	105 (a)	85 (a)
Olive.....	304	81
Orange.....	105 (a)	85 (a)
Orange berry.....	105 (a)	85 (a)
Orange flowers (Ol. Aurantii florum).....	105 (a)	85 (a)
Orange leaf.....	105 (a)	85 (a)
Orange peel (Ol. Aurantii corticis).....	105 (a)	85 (a)
Origanum (oil of thyme).....	105 (a)	85 (a)
Orris root.....	105 (a)	85 (a)
Palm.....	100 (a)	81
Palma rosa.....	105 (a)	85 (a)
Partridge berry (<i>see</i> Wintergreen).....	105 (a)	85 (a)
Patchouli.....	105 (a)	85 (a)
Peach kernels.....	105 (a)	85 (a)
Pennyroyal.....	99	85 (a)
Peppermint (Ol. Menthae piperitae).....	105 (a)	85 (a)
Petit grain citronnier.....	105 (a)	85 (a)
Phosphorus (Ol. Phosphoratum).....	99	79
Pimenta (<i>see</i> Allspice).....	99	85 (a)
Pine (Ol. Pini).....	105 (a)	85 (a)
Recini.....	100 (b)	81
Red cedar.....	105 (a)	85 (a)
Rhodium.....	105 (a)	85 (a)
Rose (Ol. Rosae; attar of roses).....	105 (a)	85 (a)
Rose geranium.....	105 (a)	85 (a)
Rosemary (Ol. Rosmarini).....	105 (a)	85 (a)
Rue.....	105 (a)	85 (a)
Sanitas.....	97	75
Santal, or sandalwood.....	99	85 (a)
Sassafras.....	105 (a)	85 (a)
Savine.....	99	85 (a)
Sesame.....	100 (b)	81
Sesamum.....	100 (b)	81
Shikima.....	105 (a)	85 (a)
Solvent.....		22
Spearmint.....	105 (a)	85 (a)
Sperm.....	101 (d), (e)	82

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Oils—Continued.		
Spike.....	99	85 (a)
Spruce.....	99	85 (a)
Star aniseed.....	105 (a)	85 (a)
Succini.....	99	85 (a)
Sweet birch.....	105 (a)	85 (a)
Sweet flag.....	105 (a)	85 (a)
Sweet hay.....	105 (a)	85 (a)
Tansy.....	99	85 (a)
Tar (Ol. Picis liquidæ).....	99	85 (a)
Tar, unrefined.....	7	22
Teaberry.....	105 (a)	85 (a)
Teeloil (<i>see</i> Sesamum oil).....	100 (b)	81
Terebinthinae.....	77 (b)	61
Theobroma.....	290 (b)	245 (b)
Thyme.....	105 (a)	85 (a)
Tigllii.....	99	81
Track.....	9	22
Tungtree.....	100 (b)	81
Turpentine.....	77 (b)	61
Valerian.....	99	85 (a)
Vegetable, fixed.....	100	81
Verbena.....	105 (a)	85 (a)
Vetiver essential.....	105 (a)	85 (a)
Violet.....	105 (a)	85 (a)
Volatile (<i>see</i> Essential).....		85 (a)
Volatile sinapis.....	99	85 (a)
Walnut.....	100 (b)	81
Wax (Ol. Cerae).....	99	82
Whisky.....	105 (a)	85 (a)
White cedar.....	105 (a)	85 (a)
White mustard.....	99	85 (a)
Wine.....	105 (a)	85 (a)
Wintergreen.....	105 (a)	85 (a)
Wood.....	99	81
Wormwood (Ol. Absinthi).....	99	85 (a)
Oilcloth:		
In the piece.....	349	284 (a)
Made up into articles.....	349 (d)	284 (b)
Oil-extracting machinery.....	245	191
Oiled silk.....	174	145
Oilstones, whetstones, and hones of all kinds.....	1	3
Ointments.....	99	79
Oleaginous seeds.....	76	53 (a)
Oleic acid.....	92 (b)	69 (b)
Olein.....	101 (c), (e)	82
Oleographs.....	183	149
Oleomargarine.....	336	272
Olive oil.....	304	81
Olives:		
Fresh.....	374	231
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In bulk.....		233 (a)
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Amnius gatherum.....		303
Onions:		
Canned.....	320	229
Fresh.....	375	315
Pickled.....	321	230
Onion-skin paper.....	179	148, 149
Onyx:		
In the rough.....	1 (a)	1 (a)
In slabs, plates, or steps.....	1 (b)	1 (b)
Beads, on strings in ornaments.....	340	276
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Opals (<i>see</i> Precious stones).....		
Openers, can.....	24	13
Opera glasses. (According to material.).....	46	191
Opium, in whatever form.....		
Prohibited, except as provided.....		77
Opium pipes, prohibited.....		Sec. 4 (g)
Optical appliances and apparatus, not otherwise provided for.....		Sec. 4 (h)
Orange:.....		300
Berry, oil of.....	105 (a)	85 (a)
Essence, artificial.....	105 (a)	85 (a)
Flowers, oil of.....	105 (a)	85 (a)
Fruit—		
Conserved or crystallized.....		235
Dried.....	286	232
Fresh.....	374	231
Preserved.....	322	233
Leaf, oil of.....	105 (a)	85 (a)
Peel (dried).....	81	55
Oil of.....	105 (a)	85 (a)
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Orchilla extract.....	87 (a)	64 (b)
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Scoriae, from smelting of.....	75	306
Orexina, tannate.....	99	79
Organic:		
Acids.....	92	69
Salts.....	95	73
Salts, acid or double.....	97	75
Organs:		
Cabinet.....	236	182
Household effects of settlers coming to the Philippine Islands and returning residents thereof, free.....	393	340, 346
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Other.....		182
Origanum oil.....	105 (a)	85 (a)
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Ornaments of common materials.....	340	276
Orphol.....	99	79
Orris-root oil.....	105 (a)	85 (a)
Orthoform.....	99	79
Osiers:		
Manufactured.....	204	167 (b), (c)
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Oxalate of:		
Iron.....	95 (a)	73
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Oxalates.....	95 (a)	73
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Ox gall, powdered.....	99	79
Oxide of:		
Antimony.....	99	79
Caustic and barilla alkalies.....	93	70
Cobalt.....	97	75
Copper.....	94 (e)	72 (c)
Iron.....	84 (c)	58 (c)
Lead.....	84 (a)	59 (a)
Manganese.....	83	58
Mercury.....	97	75

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Oxide of—Continued.		
Nickel.....	97	75
Potassium.....	93	70
Sodium.....	83	70
Strontia.....	97	75
Tin.....	97	75
Uranium.....	99	79
Zinc (color).....	84 (c)	59 (c)
Oxinate of mercury.....	97	75
Oxyhydrates (<i>see</i> Caustic alkalies).....	93	70
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Oysters:		
Preserved.....	317 (b)	212 (b)
Fresh, in tins.....	275	214
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Packages:		
Containing merchandise according to different weight or weight and ad valorem, how treated.....		Rule 13 (j), Sec. 3
Of uniform or similar character, weight, or quantity, and of the contents to be ascertained and rules for estimating purposes.....		Rule 13 (k), Sec. 3
Packing of imported merchandise.....	Rule 16, 20	Rule 13, Sec. 3
Asbestos.....	1 (d)	4
Cost of, should be included in dutiable value.....		Rule 13 (a)
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Rubber, for machinery or pistons.....	352 (a)	290 (a)
Salt for packing hams (<i>see</i> note par. 204).....	94 (a), (b)	72 (c)
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Packs, film.....		299
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Domestic, reimported, when free.....	Sec. 19 (a)	349
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Paints (<i>see</i> colors):		
Bituminous.....	85 (a)	59 (b)
Common, natural (dry).....	83	58
Other.....	84, 85	59 (c), (d)
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Palm:		
Leaf fans.....	338	274
Manufactured.....	204	167 (c)
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Oil of.....	100 (a)	81
Palma rosa oil.....	105 (a)	85 (a)
Palmitic acid.....	92 (b)	69 (b)
Palm oil.....	100 (a)	81

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Pantanberge.....	99	79
Papain (payotin).....	99	79
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Albumen.....	187 (a)	149
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Baryta coated.....	187	149
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Carbon.....	187 (c)	149
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Glass.....	185	147
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Patchouli oil.....	105 (a)	85 (a)
Pate de foi gras.....	315, 316	208
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	Par.	Par.
Paving:		
Blocks of asphalt.....	7	22
Of stone (rough).....	2 (a)	2 (a)
Slabs, cones, and prisms of glass for.....	14 (a)	18 (a)
Of stone for.....	2 (c)	2 (b)
Crushed stone for.....	2 (b)	2 (b)
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Peaches:		
Dried.....	286	232
Fresh.....	374	231
Preserved.....	322 (b)	233
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Peach-kernel oil.....	105 (a)	85 (a)
Pea flour.....	287 (c)	226 (c)
Peanut oil.....	100 (b)	81
Peanuts.....	329	236
Conserved or crystallized.....	331	236
Pearl barley.....	282	218
Pearl, mother of.....	341	277
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Wrought.....	341 (b)	277 (b)
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Pears:		
Fresh.....	374	231
Preserved.....	322 (b)	233
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Peas:		
Canned.....	320	229
Dried—		
In bulk.....	287 (a)	226 (a)
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Pedometers and parts thereof.....		184
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Penholders. (According to material.).....	99	85 (a)
Penny royal oil.....		
Pens:		
Fountain and parts and points for.....		292
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Pepper:		
Ground.....	299 (b)	249 (b)
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Peppermint oil.....	105 (a)	85 (a)
Pepper, oil, black.....	99	81
Volatile.....		85 (a)
Peppers:		
Fresh.....	375	227
Pickled.....	321 (a), (b)	230
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Ground.....		249 (b)
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Pepsin.....	99	79
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Peptone	99	79
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Pernanganate of potassium	97	75
Perouin	96	76
Peroxide of:		
Hydrogen	97	75
Manganese (so-called English iron black)	83	58
Sodium	97	75
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Of tourists		338, 339
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Persulphate of sodium	94 (h)	72 (c)
Peru, balsam	99	79
Petit grain citronnier oil	105 (a)	85 (a)
Petrolatum (vaseline)	10	313
Petroleum:		
Crude	8	313
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Engines	243	191
Ether, chemically pure	97	75
Motors	243	191
Pewter. (<i>See</i> Zinc and alloys.)	99	79
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Pharmacœpia or national formulary		Sec. 6
Pharmacy, substances employed in		Class IV
Philippine products, reimported		349
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Iron (scales)	99	79
Lime	94 (d)	72 (a)
Sodium, granulated	97	75
Phosphide of zinc	99	79
Phosphoratum:		
Oil	99	79
Zinc	99	79
Phosphoric acid	91 (c)	68 (c)
Phosphorus	90 (b)	67
Phosphorous oil	99	79
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Albums, of paper	190 (d)	149, 153
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Hyposulphate of soda	94 (e)	72 (c)
Iodide of potassium	97	75
Metol	97	75
Nitrate of silver	94 (h)	72 (c)
Potassium chlorplatinit	97	75
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Clay.....		17 (c), (d)	9
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Fittings for—			
Of cast iron.....		31 (c), 32, 33	26 (b), 27
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Pitch:		
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Mineral.....	7	22
Paper, covered with, for roofing.....	348	147
Vegetable.....	77 (a)	54 (a)
Pitchers, glass.....	13	16
Pith, vegetable.....	366	167 (a)
Planes.....	46	191
Planing machinery.....	257 (b)	191
Planters, corn.....	245	191
Plants, live.....	367	305
Plaster of Paris.....	3 (a)	6 (b), (c)
Plasters, medicated.....	99	79
Plate glass.....	14	18 (c)
Plate holders and frames for cameras.....	362	299
Plates:		
Cast iron.....	31 (a)	26 (a)
Photographic, dry.....	362	299
Steel, fish.....	38 (a)	31 (a)
Wrought iron.....	42	29 (a)
Platinum:		
In broken-up jewelry or table services, bars, sheets, dust, and scraps.....	372	316
Chloride.....	96	76
Jewelry.....	27	23 (a)
Other manufactures of.....	27	23 (d)
Playing cards, marked (prohibited).....	Sec. 6	Sec. 4
Other.....	353	293
Pliers.....	46	191
Plows.....	245	191
Plumbago.....	89	65
Plumbers' knives.....	54 (a)	42 (a)
Plum pudding.....	325	221
Plushes. (According to material.)		
Admixtures of materials in.....		Rule 6, Sec. 3
Pneumatic:		
Pumps.....	257	191
Tires for—		
Automobiles.....	352 (d)	195
Bicycles.....	252	196
Pocketbooks. (According to material.)		
Pocket cutlery.....	54 (b)	42 (b)
Podophyllom.....	99	79
Pod peppers, dried:		
Ground.....		249 (b)
Whole.....		249 (a)
Poker chips. (According to material.)		
Police, messenger, and fire-alarm apparatus, electric.....	248	190 (a)
Polish, shoe.....	89	65
Poligalae.....	99	79
Polo mallets.....		294
Pomades.....	105 (b)	85 (b)
Pongee silk.....	174	145
Pool:		
Balls.....		164
Tables, parts, and appurtenances for.....		164
Poppy heads, dried.....	81	55
Porcelain wares.....	21, 22, 23	11
Buttons.....	345 (a)	280 (b)
Insulators.....	248	190 (a)
Pork:		
Canned or potted.....	315, 316	206
Fresh.....	376	202
Salted or in brine.....	269	203
Smoked or cured.....	270	204
Porous plaster.....	99	79

	1905. Par.	1909. Par.
Portable engines.....	245, 246	191
Portieres. (According to material.).....		
Portland cement.....	3 (a)	6 (a)
Postage stamps.....	183 (a)	328
Postal cards, pictorial.....	179	149 (b), 153
Posters, advertising, when free.....	381	326
Potash (caustic alkalies).....	93	70
Salts of. (<i>See</i> Potassium.).....		
Potassium:		
Acetate.....	95 (b)	73
Bicarbonate of.....	94 (h)	72 (c)
Bichromate of.....	94 (h)	72 (c)
Bitartrate (cream of tartar).....	97	74
Bromide of.....	97	75
Carbonate of.....	94 (h)	72 (c)
Chlorate of.....	94 (f)	72 (c)
Chloride of.....	94 (c)	72 (a)
Chlorplatinite.....	97	75
Citrate of.....	95 (b)	73
Cyanide of.....	97	75
Ferrocyanide.....	97	75
Glycerophosphate of.....	99	79
Hydroxide of.....	93	70
Hypophosphate of.....	99	79
Iodide of.....	97	75
Nitrate of.....	94 (d)	72 (a)
Nitrite of.....	94 (h)	72 (c)
Oxalate of.....	95 (a)	73
Oxides of.....	93	70
Permanganate of.....	97	75
Prussiate.....	97	75
Sulphate of.....	94 (e)	72 (a)
Sulphite of.....	94 (h)	72 (c)
Sulphuret.....	94 (h)	72 (c)
Tartrate.....	95 (b)	73
Potatoes, Irish, free.....		315
Pots, flower:		
Of common clay and earthenware, plain.....	19 (c)	11 (b)
Ornamental, of faience, fine clay, porcelain, stone- ware, or bisque.....	23	11 (f)
Other. (According to material.).....		
Pottery (<i>see</i> Clay), faience, porcelain.....	19, 20, 21, 22, 23	11
Pottery paper.....	187	148, 149
Poultices.....		79
Poultry, live.....	212	173
Other.....	268	201
Powder:		
Bronze.....	69 (a)	48
Egg.....		269
Emery.....	3 (b)	6 (b), (c)
Flashlight.....	73 (f)	52 (b)
Gun and miners' (explosives).....	111	89
Prohibited.....		Sec. 4 (a)
Insect, vegetable (dalmatian).....	81	55
Insect, chemical.....	97	75
Milk.....		268
Puffs—		
Of feathers.....	231 (a)	288 (b)
Of wool.....	166	141
Sachet.....	105 (b)	85 (b)
Sienna in.....	83	58
Talcum, natural.....	3 (b)	6 (b), (c)
For toilet purposes.....	105 (b)	85 (b)
Thorise in.....	99	79
For toilet use.....	105 (b)	85 (b)
Tooth.....	105 (b)	85 (b)

	1905. Par.	1909. Par.
Powders:		
Baking.....	97	75
Explosive—		
For mining.....	111 (a)	89 (a)
Other.....	111 (b)	89 (b)
Seidlitz.....	99	79
Soap.....	104	84
Pozzuolano earth.....	3 (b)	6 (b), (c)
Precious stones:		
Cut, or uncut, unset.....	24, 379	13
Imitations of.....	26	14
Precipitated chalk.....	3 (a)	6 (c)
Preservers, life, free.....		307
Presses, printing, all kinds.....	257 (b)	191
Primers for firearms.....	346	89 (b)
Printed:		
Blank books.....	181 (a)	151
Matter for advertising, when free.....	381	326
Music, or lithographed sheet.....	180 (a)	149
Other printed matter.....	180	152
Printing:		
Ink.....	85 (a)	62 (a)
Paper.....	177	147
Presses.....	257 (b)	191
Prisms, of glass, for paving.....		18 (a)
Prizes, when free.....		329
Products, domestic, imported.....	Sec. 18	349
Products, edible, not otherwise provided for:		
Crude.....		273 (a)
Other.....		273 (b)
Prohibited importations.....	Sec. 6	Sec. 4
Projecting devices, parts and appurtenances therefor, for enlarging pictures.....	254	183
Proof liter for tariff purposes, defined.....		Class XIII, Group 6
Propellers for vessels.....	257	307
Propylamine.....	99	79
Proprietary defined.....		Sec 6
Proprietary medicines.....	99	78
Protalgal.....	97	75
Pruning knives and shears.....	54 (c)	42 (a)
Prussiate of potassium.....	97	75
Publications, magazines, and periodicals:		
Free.....	382	327
Offensive to morality.....	Sec. 6 (2)	Sec. 4
Other.....		149, 152
Public documents, issued by foreign governments, free.....		328
Puddings.....	325	221
Pulleys:		
Differential.....	245	191
Fine wood.....	196	161
Ordinary wood.....	195	160
Steel, plain.....	58	45
Pulp:		
Fruit.....	313	234
Paper.....	176	312
Pulp board, strawboard, pasteboard, and cardboard.....		148, 149
Manufactures of.....		148 (b), 149 (b)
Pulp or fiber, indurated.....		154
Pulse:		
Dried—		
In bulk.....	287 (a)	226 (a)
In retail packages.....	287 (b)	226 (b)
Flour.....	287 (c)	226 (c)
Pulsometers (a kind of pump).....	257 (b)	191
Pumice.....	3 (b)	6 (b), (c)
Pumpkin fiber (loofah sponges).....	365	282
Pumpkins. (<i>See</i> Vegetables.)		

	1905. Par.	1909. Par.
Pumps.....	257	191
Intended for salvage of vessels, imported temporarily.....	396	345
Punk paper.....	187	148
Pure Food Law, articles violating the provisions of, prohibited.....		Sec. 4 (e)
Push buttons, electric.....	248	190 (a)
Putty.....	84 (b)	59 (b)
Putz pomade.....	97	75
Pyramidon.....	99	79
Pyridin.....	99	79
Quadrants.....	365	300
Quarterolas.....	363	159 (a)
Queensware (<i>see</i> Stoneware).....		11
Quill toothpicks.....	342 (b)	278 (b)
Quina ferruginated.....	99	79
Quinidine sulphate.....	384	321
Quinine bark, sulphate and bisulphate of.....	384	321
Rabbits' feet, mounted in brushes.....	365	287
Rackets, tennis.....		294
Radiometers.....		300
Rahi (Indian spice).....	296	252 (b)
Rails, wrought iron.....	35 (a)	28 (a)
Bent or bolted in crossings, etc.....	35 (a)	28 (a)
Railway:		
Axles, wrought iron or steel.....	38 (a)	31 (a)
Carriers, public or common.....	262	197 (a)
Other.....		197 (b)
Chairs, wrought iron or steel.....	38 (a)	28 (b)
Fish plates, wrought iron or steel.....	38 (a)	28 (b)
Frog switches.....	42	28 (b)
Locomotives.....	246	191
Lubricating boxes, cast iron.....	31 (b)	26 (b)
Wrought iron or steel.....	38 (a)	31 (a)
Rails, wrought iron or steel.....	35 (a)	28 (a)
Sleepers, wrought iron or steel.....	38 (a)	28 (a)
Springs.....	38 (a)	31 (a)
Switches.....	42	28 (b)
Tenders, for locomotives.....	246	191
Turntables.....	247	191
Wheels, wrought iron or steel—		
Weighing more than 100 kilos.....	38 (a)	31 (a)
Weighing 100 kilos or less.....	38 (b)	31 (b)
Raisins, dried:		
In bulk.....	286	232 (a)
In retail packages.....	285	232 (b)
Rakes.....	46	191
Ramie.....		Class VI
Raw or hackled.....	138	310
Rope or cordage.....	146	118
Textiles.....		Class VI, Group 2
Thread, twine, cord, and yarn.....	144	117, 118
Rasps.....	46	191
Rat poison.....	97	75
Ratchet braces.....	46	191
Rates of duty:		
Establishment of.....		Sec. 9
Two or more applicable, how assessed.....		Rule 12, Sec. 3
Rattan.....		167
Rattles, baby (toys).....	353	275
Rawhide, manufactures of.....		178 (b)
Razor:		
Hones.....	1 (d)	3
Strops of leather.....	229	179
Razors.....	54 (b)	42 (b)
Safety.....	54 (b)	42 (b)
Reading glasses.....	16 (c)	20 (e)

	1905. Par.	1909. Par.
Reading-glass lenses.....	16 (c)	20 (e)
Reapers, agricultural machinery.....	245	191
Receptacles. (Rule 13.)		
Bottles, glass.....		15 (a)
Stone or earthenware.....		11 (b)
Barrels and casks.....		159
Flour sacks. (According to material.)		
Gunny sacks.....		119, 354
Reexportation of.....		Sec. 23
Of imported merchandise.....		Rule 13, Sec. 3
Of whatever material, for personal effects.....		285
Suitable for use as containers of liquids.....		159 (a)
Other.....		159 (b)
Trunks, satchels, hand bags, valises, traveling boxes, and similar receptacles in use as containers of per- sonal effects of travelers.....	386	338, 339, 340
The same, as merchandise.....		285
Recini oil (castor).....	100 (b)	81
Record paper.....	179	148, 149
Records, for phonographs.....	254	180
Red cedar, oil of.....	105 (a)	85 (a)
Red lead:		
Dry.....		59 (a)
In liquid or paste.....	84 (b)	59 (b)
Red rice (rice saturated with aniline dye).....	87 (b)	273 (b)
Red sandalwood, for dyeing.....	86 (a)	64 (a)
Reeds:		
Fans, with mountings of.....	338	274
In natural state.....	203	167 (a)
Walking sticks, cut in straight lengths for.....	343	167 (a)
Manufactured into articles.....	204	167 (c)
Reexportation of receptacles and containers.....		Sec. 23
Refrigerating machinery.....	245	191
Registers and detached parts for.....	255	186
Cash.....	255	186
Fare.....	257 (b)	185
Regulating sockets, electrical.....	248	190
Regulations and rules.....		Sec. 25
Regulus, copper.....		306
Reimportation of domestic products.....	Sec. 18	349
Of foreign articles dutiable.....		Sec. 9
Renaline.....	99	79
Repairs:		
Articles imported for, when free.....		353
Cost of, on articles of easy identification.....		304
To Philippine vessels made abroad.....		200
To Philippine vessels, made abroad, when free.....		350
Repeal of acts, orders, and regulations inconsistent with this act.....		Sec. 27
Reptiles, dried, for medicine.....	82	57
Live.....		172
Residents of the Philippine Islands:		
Dying abroad, personal effects of, when free.....		342
Returning from abroad, personal effects of, when free.....		346
Resin (colophony).....	77 (a)	54 (a)
Resin, saponified.....	104	84
Resins.....	77	54
Resonators, electrical.....	248	190
Resorcin.....	99	79
Retail packages, defined.....		Rule 13 (c), Sec. 3
Reviews, public.....	328 (b)	327
Revolvers and parts for.....	55 (c)	43
Rheostats.....	250	190 (a)

	1905. Par.	1909. Par.
Rhodium oil.....	105 (a)	85 (a)
Rhubarb root.....	81	55
Ribbons:		
Admixtures of materials in.....		Rule 7, Sec. 3
Of cotton.....	131	111
For cinches or saddle girths.....	134 (a)	114
Of linen, hemp, flax.....	157	129
For cinches or saddle girths.....	159 (a)	132
Of mixed materials.....	Rule 6	Rule 7
Of silk.....	174	146
For typewriters.....	253	185
Of wool.....	166	141
Rice:		
Cooked.....	282	218
Hullers.....	245	191
Flour.....	275 (c)	215 (c)
Husked.....	276 (b)	215 (b)
Unhusked.....	276 (a)	215 (a)
Machinery for preparing.....	245	191
Papers for cigarettes.....	188	150
Powder for toilet use.....	105 (b)	85 (b)
Red.....	87 (b)	273 (b)
Threshers.....	245	191
Ridgings, iron.....	36	29 (b)
Riding boots.....	226	177
Rifles and parts for.....	55, 56	43
Rings, button.....		275
Rivets:		
Copper.....	68 (a), (b)	48
Iron and steel.....	47	37
Road-making machinery.....	245	191
Rochelle salts.....	97	75
Rock crushers.....	245	191
Rock sugar.....	289 (b)	237 (b), (c)
Rodinal.....	97	75
Roe, fish, canned.....	318	212 (c)
In bulk.....		213 (b)
Roller composition (composed of glue and gelatine, for printing press).....	365	88
Roneos, parts of and accessories for.....		185
Roofing:		
Felt, tarred or covered with pitch, for.....		283
Glass slabs, cones and prisms, for.....	14 (a)	18 (a)
Paints, bituminous.....	85 (a)	59 (b)
Paper, tarred or covered with pitch, for.....	348	147
Rubberoid and similar materials, for.....	348	283
Root beer.....	312 (c)	265
Extract for making.....	327	255
Root of:		
Angelica, alcanna, galangae, gentian, ipecacunha, iris, licorice, rhubarb, squilla, etc.....	81	55
Ginseng.....	81 (a)	56
Roots for dyeing or tanning.....	86	64 (a)
Rope:		
Cotton.....	133	94
Flax, hemp, jute, and other vegetable fibers.....	146	118
Ropemakers' wares or vegetable fibers other than cotton..	146	118
Rose flowers, dried.....	81	55
Rose geranium oil.....	105 (a)	85 (a)
Rosemarina oil.....	105 (a)	85 (a)
Rosemary:		
Leaves.....	81	55
Oil.....	105 (a)	85 (a)
Rose oil.....	105 (a)	85 (a)
Rosettes, electrical.....	248	190

	1905. Par.	1909. Par.
Rotary pumps.....	257	191
Rotten stone.....	3 (b)	6 (b), (c)
Rouge, toilet preparation.....	105 (b)	85 (b)
Jewelers'.....	97	75
Roulette wheels (prohibited).....	Sec. 6	Sec. 4 (c)
Rubber:		
Balls, for children (toys).....	253	293
Bands.....	352 (d)	290 (b)
Belting for machinery.....	352 (e)	193
Boots and shoes.....	352 (c)	177 (b)
Buttons.....	345 (b)	280 (c)
Combs.....	339 (a)	290 (c)
Gaskets.....	352 (a)	290 (a)
Hose.....	352 (e)	291
Hard rubber articles.....	352 (b)	290 (c)
Matting, corrugated.....	352 (d)	290 (b)
Packing for machinery.....	352 (a)	290 (a)
Raw or in lumps.....	77 (c)	290 (a)
Sponges.....		290 (b)
Tires for—		
Automobiles.....	352 (d)	195
Bicycles.....	252	196
Other vehicles.....		290 (b)
Toys.....	353	294
Washers.....	352 (a)	290 (a)
Other manufactures of.....	352 (d)	290 (b), (c)
“Rubberoid,” and similar materials for roofing and structural purposes.....	348	283
Rubian.....	86 (b)	64
Rue oil.....	105 (a)	85 (a)
Rugs. (According to material.)		
Rules and regulations.....		Sec. 25
Rules, general.....		Sec. 3
Rum.....	308 (a)	258
Rum and quinine hair tonic.....	105 (b)	85 (b)
Rushes:		
Manufactured.....	204	167 (c)
Unmanufactured.....	203	167 (a)
Russet shoe polish.....	89	65
Russian caviare.....	318	212 (c)
Rye:		
In flour.....	277 (b)	216 (b)
In grain.....	277 (a)	216 (a)
Whisky.....	308 (a)	260
Saccharine.....	326	240
Saccharum lactis.....	99	79
Sachet powder.....	105 (b)	85 (b)
Sacks:		
Common (except gunny sacks), making up, surtax for.		Rule 11, Sec. 3
Containers of imported merchandise.....	391	354
Gunny.....	145	119
Other. (According to material.)		
Saddle:		
Blankets of wool.....	166	141
Girths—		
Of cotton.....	134	113
Of linen, hemp, and other vegetable fibers.....	159	131
Of wool.....	166	141
Saddlery.....	228	178 (b)
Hardware (wrought iron or steel).....	49	25 (b), 40
Saddlers' knives.....	54 (a)	42 (a)
Saddles.....	228 (c)	178 (b)
Safes:		
Of cast iron.....	32, 33	27
Of wrought iron or steel.....	58, 59	45
Of wood.....	195, 196, 197	160, 161, 162

	1905. Par.	1909. Par.
Safety:		
Pins—		
Of common metals.....	52, 68 (c)	275
Other. (According to material.)		
Razors.....	54 (b)	42 (b)
Saffron.....	296 (c)	251
Sage:		
Ground.....	286 (b)	252 (b)
Leaves.....	81	55
Sago.....	284	222
Sake, Japanese wine.....	99	260, 261, 262, 263
Salacetol.....	304, 305	79
Salad oil.....	3 (b)	81
Salamander (asbestos).....	97	4
Saleratus.....	99	75
Salicin.....		79
Salicylate:		
Of cerium.....	99	79
Of bismuth.....	99	79
Of soda, sirup of.....	99	79
Saline effervescent.....	99	79
Sallis water, hair dye.....	97	85 (b)
Salmometers.....		300
Salmon:		
Fresh.....	274 (a)	213 (a)
Salted, smoked or pickled, in bulk.....	274 (b)	213 (b)
Canned or potted.....	317 (a)	212 (a)
Salofeno.....	99	79
Salol.....	99	79
Salophen.....	99	79
Sal soda.....	94 (e)	72 (c)
Salt:		
Carlsbad.....	99	79
Common, ground, "sodium chloride".....	94 (b)	72 (c)
Fruit.....	99	79
Glaubers'.....	94 (c)	72 (c)
Sorrel.....	95 (a)	73
Used for packing hams.....	94 (a), (b)	72 (c)
Water soap.....	104	84
Wiesbaden.....	99	79
Salted:		
Eggs, in natural form.....	333	269 (a)
Fish—		
Codfish.....	273	211
Sea blubber.....	274 (b)	213 (b)
Stockfish.....	273	211
Other.....	274 (b)	213 (b)
Meats.....	269	203
Saltpeter.....	94 (d)	72 (c)
Salts:		
Of alkaloids, except opium.....	96	76
Of opium, alkaloids.....		77
Of cinchona.....	384	321
Inorganic.....	94	72
Alum.....	94 (c)	72 (c)
Bicarbonate of sodium.....	94 (g)	72 (c)
Borax.....	94 (e)	72 (c)
Carbonate of ammonium and magnesium.....	94 (e)	72 (c)
Chloride of ammonium.....	94 (e)	72 (c)
Calcium carbide.....	94 (e)	72 (c)
Calcium hypochlorite.....		72 (b)
Chlorate of potassium.....	94 (f)	72 (c)
Chlorate of sodium.....	94 (f)	72 (c)
Chloride of lime.....	94 (e)	72 (b)
Chloride of potassium.....	94 (c)	72 (a)
Chloride of sodium.....	94 (a), (b)	72 (c)
Epsom salt (sulphate of magnesium).....	94 (c)	72 (c)

Salts—Continued.

	1905.	1909.
Inorganic—Continued.	Par.	Par.
Glauber salt.....	94 (c)	72 (c)
Hyposulphite of sodium.....	94 (e)	72 (c)
Nitrate of copper.....	94 (e)	72 (c)
Nitrate of potassium.....	94 (d)	72 (a)
Nitrate of sodium.....	94 (d)	72 (a)
Other, not specially provided for.....	94 (h)	72 (c)
Oxide of copper.....	94 (e)	75
Phosphates of lime.....	94 (d)	72 (a)
Sal soda.....	94 (e)	72 (c)
Sulphate of ammonium.....	94 (d)	72 (a)
Sulphate of copper.....	94 (e)	72 (c)
Sulphate of potassium.....	94 (e)	72 (a)
Sulphate of iron.....	94 (c)	72 (c)
Sulphate of magnesium.....	94 (c)	72 (c)
Sulphate of sodium.....	94 (c)	72 (c)
Organic—		
Acetates.....	95 (a)	73
Citrates.....	95 (b)	73
Oxalates.....	95 (a)	73
Tartrates.....	95 (b)	73
Rochelle.....	97	75
Smelling (perfumed).....	105 (b)	85 (b)
Salvage of vessels, pumps for.....	396	345
From vessels built in foreign countries.....		Rule 12, sec. 3
Salve.....	99	79
Samples:		
Commercial, in bond, free.....		334
Of no appreciable value.....	370 (a)	314
Usual commercial.....	370	334
Sand.....	3 (b)	6 (b), (c)
Paper.....	185	147
Sandal-wood oil.....	99	85 (a)
Sandals.....	227	177
Sandalwood.....		55, 156
Chips.....	81	55
Oil.....	99	85 (a)
In capsules, for medical use.....		79
Sandarac, gum.....	78	54 (b)
Sanitary construction articles:		
Rates of duty on.....		Sec. 9
Of plain lead for.....		52 (a)
Sanitas oil, disinfectant.....	97	75
Sanmetto.....	99	79
Santal:		
Oil of.....	99	85 (a)
In capsules for medicinal use.....		79
Wood, red, for dyeing.....	86 (a)	64 (a)
Sapolio.....	104	84
Saponified resin.....	104	84
Sapo viridis.....	104	84
Sarongs, making up defined, surtax for.....		Rule 11, sec. 3
Sarsaparilla:		
Beverage.....	312 (c)	265
Drug.....	99	79
Root.....	81	55
Sassafras.....	81	55
Oil of.....	105 (a)	85 (a)
Sardines.....	317	212 (a), (c)
Satsuma ware.....	23	11 (f)
Buttons of.....	345 (a)	280 (b)
Sauces, for table use.....	328	253
Sauerkraut:		
In retail packages.....	320	229 (b)
In bulk.....	321 (b)	229 (a)
Saucers. (According to material.)		

	1905. Par.	1909. Par.
Sausage casings.....		203
Sausages.....	270, 315, 316	204, 207
Savon.....	104	84
Sawdust (common).....	366	157
Sawmill machinery and detached parts for.....	245	191
Saws.....	46, 245, 257 (b)	191
Scales:		
Copper (laminæ).....	60	306
For weighing, and detached parts for.....	242	189
Schists.....	7	Class II, Group 2
Crude oils derived from.....	8	22
Refined illuminating oils derived from.....	9	313
Refined oils, other, derived from.....	10	313
School:		
Books (text).....	382 (b)	327
Slates.....	2 (e)	2 (c)
Scientific:		
Books, apparatus, utensils, and instruments specially imported in good faith, for use and by the order of any society established solely for scientific purposes.....	390 (a)	348
Apparatus and appliances not otherwise provided for.....		300
Scissors:		
Plain, glazed, or japanned.....	54 (a)	42 (a)
Pocket.....	54 (b)	42 (b)
Surgical.....	54 (e)	193
Other.....	54 (d)	42 (b)
Scopolamine.....	96	76
Scoriæ, resulting from smelting of ores.....	75	306
Scouring compositions.....	104	84
Scraps:		
Brass, copper, iron, lead, tin, and zinc.....		306
Gold, silver, and platinum.....	372	316
Of other metals.....	74	306
Screens. (According to material.)		
Screw-drivers.....	46	191
Screws:		
Bench.....	46	191
Copper and brass.....	68 (a), (b)	48
Hand.....	46	191
Jack, hoisting apparatus.....	245	191
Wrought iron or steel.....	47	39
Sculptures, when free.....		335, 336, 343
Of marble, jasper, onyx, etc.....	1 (c)	1 (c)
Of artificial or common stone.....	2 (e)	2 (c)
Of clay, faience, porcelain.....	23	11 (f)
Of gypsum.....	4 (a)	7
Scythes.....	46	191
Sea blubber, salted.....	274 (b)	213 (b)
Seaweed, dried, edible.....	288	273
Crude.....		273 (a)
Advanced in condition.....		273 (b)
Sealing wax.....	97	75
Seal presses of cast iron.....	33	27
Sedlitz:		
Granules and powders.....	99	79
Mixture.....	99	79
Seed pearls.....	25	13
Seeds:		
Anise.....	81	55
Aromatic and also of morbid growth.....	81	55
Artificial.....	350	289
Canary.....	302	224
Celery.....	296 (a)	252

	1905.	1909.
	Par.	Par.
Seeds—Continued.		
Coriander and caraway.....	81	55
Cotton.....	76	53 (a)
Ground, for culinary purposes (spices).....	296 (b)	252 (b)
Flaxseed.....	76	53 (a)
Flower.....	302	224
Garden and grass.....	302	224
Linseed.....	75	53 (a)
Medicinal.....	81	55
Mustard.....	300	250 (a)
Not otherwise provided for.....	302	224
Oleaginous.....	76	53 (a)
Paeonia.....	81	55
Sesame.....	76	53 (a)
Strophantus.....	81	55
Seines. (<i>See</i> Nets.)		
Semi-precious stones.....	26	13
Senar blacking.....	89	65
Senegal gum.....	78	54 (b)
Senna leaves.....	81	55
Sensen:		
Breath perfumery.....	105 (b)	85 (b)
Chewing gum.....	332	241
Sensitized paper.....	187 (b)	149
Separators, grain.....	245	191
Serpentine paper and confetti.....	187	148 (b)
Serums and vaccines.....		321
Sesame seed.....	76	53 (a)
Oil of.....	100 (b)	81
Sets, croquet.....		294
Settlers, personal and household effects of, when free....		340
Sevres wares, not otherwise provided for.....		11 (f)
Sewing:		
Machine needles.....	51	275
Machines and detached parts (except needles).....	251	187
Needles.....	51	275
Thread—		
Cotton.....	116	93
Hemp, jute, and other vegetable fibers.....	144	118
Silk.....	170, 172	144
Sextants.....	365	300
Shafts, wooden, for vehicles.....	266	199
Sharks' fins.....	274 (b)	212 (c)
Shaving soap.....	104	84
Shavings of iron and common metals.....	74	306
Shawl straps of whatever material.....	229	285
Shawls. (<i>According to material.</i>)		
Shawls (mantones and panolones), making-up defined, surtax for.....		Rule 11, Sec. 3
Shears:		
Garden, grass, hedge, and pruning.....	54 (c)	42 (a)
Plain, glazed, or japanned.....	54 (a)	42 (a)
Sheep.....	54 (c)	42 (a)
Other.....	54 (d)	42 (b), 191
Sheath knives.....		42 (b)
Sheep.....	211	172
Shears.....	54 (c)	42 (a)
Skins—		
(Basils) curried.....	217 (a)	175 (a)
Known to the trade as chamois skin.....	219	175 (c)
Skin shoes.....	221	177 (a)
Shell, tortoise, and mother-of-pearl:		
Unwrought.....	341	277 (a)
Wrought.....	339 (b)	277 (b)
Other, export duties on.....		362
Shellac.....	78	54 (b)

	1905.	1909.
Shellfish:		
Canned or potted.....	Par. 317, 318	Par. 212 (b)
Fresh oysters, in cans.....	275	214
Other.....	275	214
Shells not otherwise provided for	366	281 (a)
Crude, polished or not.....		281 (a)
Export duties on.....		361
Further advanced in condition.....		281 (b)
Shikimi oil.....	105 (a)	85 (a)
Shingles, laths, and fencing, common wood.....	192 (a)	155 (b)
Ship augers.....	46	191
Shipping tags.....	190 (a), (d)	148, 149
Ships' logs (instruments).....	257 (a)	300
Shirts. (According to material.)		
Shoe:		
Dressing.....	89	65
Eyelets of brass for.....	69 (b)	48
Findings.....		175
Laces. (According to material.)		
Polish.....	89	65
Shoemakers':		
Heelball.....	103	83 (c)
Knives.....	54 (a)	42 (a)
Shoes:		
Blanco for.....	89	65
Eyelets, or eyelet rings for, of brass.....	69 (a), (b)	48
Of calfskin.....	223	177 (b)
Of canvas.....	221	177 (a)
Of cowhide.....	221	177 (a)
Of goatskin, and lambskin.....	223	177 (b)
Of kidskin.....	223	177 (b)
Of patent leather or imitation patent leather.....	222	177 (b)
Of rubber.....	352 (c)	177 (b)
Of sheepskin.....	221	177 (a)
Of varnished canvas, imitating patent leather.....	222	177 (b)
Other, not otherwise provided for.....	225 (a)	177 (b)
Polish or dressings for.....	89	65
Riding boots.....	226	177
Silk.....		177 (c)
Whiting for (blanco).....	89	65
Wooden.....	227 (b)	177 (b)
Shooks, staves, headings, hoops, and bungs, wood.....	194 (b)	158
Shoots, plants, trees, and moss, live.....	367	305
Shot and bullets of lead.....		52 (b)
Shotguns and parts for.....	56	43
Cartridges for.....	346	89 (b)
Shovels.....	46	191
Wooden handles for.....	194 (e)	191
Show cases. (According to material.)		
Shredded:		
Cocoanut.....	331, 365	236
Wheat.....	282	218
Side arms:		
(Not fire) and detached parts for.....	54 (b)	42 (b)
Pistols and revolvers, and detached parts for.....	55 (c)	43
Sienna, earth:		
Dry.....	83	58
In liquid or paste.....	84 (d)	59 (d)
Sieves. (According to material.)		
Signals, explosive.....		89 (a)
Signs:		
Advertising, when free.....		326
Other. (According to material.)		
Sight-testing, appliances for.....		300

	1905.	1909.
Silk:	Par.	Par.
Cocoons and eggs of silkworm.....	167, 168	331
Floss.....	171	144
Knitted.....	173	146
Ligatures for surgical use.....	99	80
Manufactures of.....	196-175	146, Class VIII
Oiled (in the piece).....	174	145
Raw.....		142
Spun, not twisted.....	169	143
Strings for musical instruments.....	174	182
Textiles (in the piece).....	174	145
Trimmings and lace.....	174	146
Thread, twisted.....	170	144
Waste.....		142
Worm eggs.....	167	331
Yarns.....	169-172	144
Silver:		
Baby rattles.....	28 (d)	24 (d)
Chloride of.....	96	76
Coins of national issues.....		319
Combs.....	28 (a), (d)	24 (a), (d)
Cups, as prizes or trophies.....	28 (a)	329
Foil and pellets for dentists.....	28 (d)	24 (d)
German (usually copper alloy). (<i>See</i> Copper.)		
Hair brushes.....	28 (d)	24 (d)
Ingots, broken-up jewelry, or table service, bars, pieces, dust, and scraps.....	372	316
Inkstands.....	28 (d)	24 (d)
Jewelry, plate and toilet articles, not otherwise pro- vided for.....	28 (a)	24 (a)
Set with pearls or precious stones.....	28 (b)	24 (b)
Set with imitation pearls or precious stones.....	28 (c)	24 (c)
Leaf.....	28 (d)	24 (d)
Letter cases.....	28 (d)	24 (d)
Medals.....	28	24, 329
Mirrors.....	28 (d)	19
Nitrate, crystals.....	97	75
For cauterizing.....	99	79
Ore.....	369	306
Pellets and foil, for dentists.....		24 (d)
Plate.....	28 (a)	24 (a)
Plated—		
Jewelry.....	29 (a)	25 (a)
Lamps, picture frames, knives, forks, and spoons, carriage, and coffin fittings, saddlery hardware.....		25 (b)
Other wares.....		25 (c)
Strings for musical instruments.....		182
Solder.....	28 (d)	24 (d)
Thread.....	28 (d)	24 (d)
Wire.....	28 (d)	24 (d)
Other articles.....	28 (d)	24 (d)
Sinapis oil, volatile.....	99	85 (a)
Singing birds.....	212	173
Siphons, ordinary glass, for aerated waters.....	12 (b)	15 (b)
Sirup:		
Flavoring.....		255
Maple.....		238
Medicinal.....	99	79
Of fruits.....	313	255
Sugar.....	337	238
Skiffs.....	267	200
Skins, hides, and leathers:		
Bronzed or gilt.....	219	175 (c)
Chamois leather, parchment, and vellum.....	219	175 (c)
Curried.....	217	175
Sheepskins (basils).....	217 (a)	175 (a)
Calf, goat, kid or lamb.....	217 (b)	175 (b)
Cow.....	217 (d)	175 (a)

Skins, hides, and leathers—Continued.		1905.	1909.
Enameled, gilt, bronzed, bleached, figured, engraved or embossed (fur skins).....	Par.		Par.
Green, raw or dry.....		214	175 (c)
Pelts (fur skins).....		213	317
Tanned, with the hair on.....		215	174
Tanned without the hair.....		216	174
			175
Slate:			
Pencils.....	2 (e)		2 (c)
In slabs, plates, or steps.....	2 (c)		2 (b)
Wrought into other articles.....	2 (e)		2 (c)
Unwrought.....	2 (a)		2 (a)
Slates, imitation (roofing).....	2 (c)		2 (b)
Slates, school.....	2 (e)		2 (c)
Sledge hammers.....	46		191
Sleepers or ties:			
Of cast iron.....	31 (a)		26 (a)
Of ordinary wood.....	192 (a)		155 (a)
Of wrought iron or steel.....	38 (a)		28 (a), (b)
Slides, glass, for magic lanterns.....	254		183
Slippers:			
Of silk.....	225		177 (c)
Other.....	227		177 (a), (b)
Sloe gin.....	308 (c)		260
Slot machines:			
Automatic, for weighing and other purposes not prohibited, and detached parts for.....	256		183, 188
Gambling, prohibited.....	Sec. 6		Sec. 4
Small arms (fire), and detached parts for.....	55		43
Smoked:			
Fish.....	174 (b)		213 (b)
Meats.....	270		204
Smoothing irons of cast iron.....	32, 33		27
Electric.....			190 (b)
Snap switches, electric.....	248		190 (a)
Snatch blocks, steel, plain.....	58		45
Snuff (tobacco).....	364 (b)		301 (b)
Medicinal.....			79
Soap.....	104		84
Bark.....	81		55
For dyeing (Maypole).....	87 (b)		64 (c)
Powders.....	104		84
Salt water.....	104		84
Shaving.....	104		84
Soft.....	104		84
Tooth.....	104		85 (b)
Viridis.....	104		84
Sockets, electrical.....	248		190
Socks. (According to material.)			
Soda:			
Ash.....	94 (e)		70
Biscuit.....	283 (a)		220
Cooking.....	94 (g)		72 (c)
Sal soda.....	94 (e)		72 (c)
Sirup salicylate.....	99		79
Washing.....	94 (e)		72 (c)
Sodium:			
Acetate.....	95 (a)		73
Arsenate.....	99		79
Bicarbonate.....	94 (g)		72 (c)
Bisulphite.....	94 (h)		72 (c)
Bromide.....	97		75
Carbonate (sal soda).....	94 (e)		72 (c)
Chlorate.....	94 (f)		72 (c)
Chloride (common salt).....	94		72 (c)
Citrate.....	95 (b)		73
Glycerophosphate of.....	99		79
Hyposulphite.....	94 (e)		72 (c)

	1905.	1909.
	Par.	Par.
Sodium—Continued.		
Nitrate.....	94 (d)	72 (a)
Oxide and hydroxides.....	93	70
Peroxide.....	97	75
Persulphate.....	94 (b)	72 (c)
Phosphate.....	94 (h)	72 (c)
Salicylate.....	99	79
Sulphate.....	94 (c)	72 (c)
Sulphite.....	94 (b)	72 (c)
Soft soap.....	104	84
Solanine.....	96	76
Solder:		
Gold, for dentists' use.....	27 (d)	23 (d)
Lead, in bars, etc.....	73 (b)	52 (a)
Silver.....	28 (d)	24 (d)
Tin, in bars.....	72 (a)	51 (a)
Zinc, etc., in bars.....	73 (b)	52 (a)
Solvent oils.....		313
Somatose.....	99	79
Soot.....	89	59
Sorrel salt (potassium oxalate).....	95 (a)	73
Sounds, fish.....		180
Soup:		
Canned.....	319	209
Condensed or concentrated, preparations of.....		210
Pastes for.....	284	222
Soy.....	328	253
Spades.....	46	191
Wooden handles for.....	194 (e)	191
Sparkling wine.....	309	261
Sparteine.....	96	76
Spearmint oil.....	99	85 (a)
Specimens of mineralogy, botany, zoology, and ethnol- ogy, and small models for public museums, public schools, academies, and scientific and artistic societies..	389	343
Spectacles of all kinds and glasses for the same.....	16 (a)	20 (a)
Speculums, surgical.....	54 (e)	300
Spelter (solder), (copper brazing compound).....	69 (a)	48 (a)
Sperm oil.....	101 (d), (e)	82
Spermaceti.....	101 (c), (e)	82
Spices:		
Allspice and mace—		
Ground.....	297 (b)	247 (b)
Unground.....	297 (a)	247 (a)
Cinnamon and cloves—		
Ground.....	293 (b), 294 (b)	247 (b)
Unground.....	293 (a), 294 (a)	247 (a)
Indian Jiri, Hurbo, and Rahi.....	296	252
Nutmegs—		
Husked.....	298 (b)	248 (b)
Unhusked.....	298 (a)	248 (a)
Ground.....	296 (b)	248 (c)
Not otherwise provided for—		
Ground.....	296 (b)	252 (b)
Unground.....	296 (a)	252 (a)
Saffron.....	296 (c)	251
Spigle Yohimbina.....	96	76
Spigots, copper.....	69	48
Spike oil.....	99	85 (a)
Spirit levels.....	46	191
Spirits:		
Compound.....	308 (c)	260
Of turpentine.....	77 (b)	61
Splice bars, steel, fish plate.....	38 (a)	31 (a)
Sponges.....	365	282
Rubber.....	352 (d)	291 (b)
Hexactinellida.....		282
Loofahs (pumpkin or vegetable fiber).....	365	282

	1905.	1909.
	Par.	Par.
Spools. (According to material.)		
Spoons. (According to material.)		
Springs:		
For carriages and wagons, of wrought iron or steel.....	38 (b)	31 (b)
For furniture, of wrought iron or steel.....	45	45
For railways or tramways, or wrought iron or steel...	38 (a)	31 (a)
Spruce oil.....	99	85 (a)
Spun silk.....	169	143
Spuriously stamped or marked articles of gold or silver, or their alloys, prohibited.....		Sec. 4 (d)
Spurs:		
Of copper.....	69 (a), (b)	48
Of wrought iron or steel.....	49 (a), (b)	40
Others. (According to material.)		
Squares:		
Carpenters'.....	46	191
Of clay.....	17 (a), (b)	9
Spuilla root.....	81	55
Stallions.....		168, 332, 341, 347
Stamp:		
Mills.....	257 (b)	191
Pads.....	85	185
Stamped falsely, articles of gold or silver, prohibited....		Sec. 4 (d)
Stamps, postage or revenue, canceled or not, of national issues.....	183	328
Stands:		
For clocks.....	239	184
Ink. (According to material.)		
Flower, of ceramic materials.....	23	11 (f)
Others. (According to material.)		
Staples:		
For fastening paper. (According to material.)		
Star aniseed oil.....	105 (a)	85 (a)
Starch:		
Corn, for table use.....	282	218
For industrial purposes.....	107	87
Stationary engines.....	243	191
Statuettes:		
Of bisque, clay, faience, porcelain, stoneware, etc....	23	11 (f)
Of crystal and glass imitating crystal.....	13 (a), (b)	20 (b), (c)
Of gypsum.....	4 (a)	7
Other. (According to material.)		
Staves, headings, hoops, bungs, and shooks.....	194 (b)	158 (b)
Stearic acid.....	92 (b)	69 (b)
Stearin:		
In candles.....		83 (b)
Unwrought.....	101 (c)	83 (a)
Wrought in other articles.....	103	83 (c)
Steel and wrought iron:		
Bolts.....	47	37
Butchers' tools.....	46	191
Buttons.....	345 (a)	280 (b)
Crucible, in bars, beams, and rods.....	35 (c)	28 (d)
Cutlery.....	54	42
Frogs, railway switch.....	42	28 (a), (b)
Ingots.....	34	306
Mooring buoys.....	42	45
Nuts.....	47	37
Rivets.....	47	37
Screws.....	47	39
Sheets, rolled.....	36 (a)-(c)	29 (a), (b)
Springs—		
For wagons and carriages.....	38 (b)	31 (b)
For railways and tramways.....	38 (a)	31 (a)
Other.....	45	45
Structural.....	41	32
Tapes for measuring.....	46	191
Tools and implements.....	46	191, 193

	1905. Par.	1909. Par.
Steel and wrought iron—Continued.		
Washers.....	47	37
Watch chains.....	340	276
Windmills.....	257 (b)	191
Wire:		
Strings for musical instruments.....	59	182
Brushes, rotary.....	257 (b)	191
Yards.....	242	189
Steingut (faience).....	20 (a), (b)	11
Steinzeug (stoneware).....	19 (a)–(d)	11
Stems of flowers in use as drugs.....	81	55
Stencil ink.....	85	62 (b)
Sheets.....		185
Stereotype paper.....	187	148, 149
Stethoscopes.....	54 (e)	300
Sticks:		
Golf.....		294
Joss.....	105 (b)	85 (b)
Sword.....	343	42 (c)
For umbrellas and parasols.....	343	167 (a)
		295 (d)
Walking. (According to material.)		
of rattan or bamboo, cut into lengths for manu- facturing purposes.....		167 (a)
Stock, paper, free.....		312
Stockfish.....	273	211
Stockholm tar.....	77 (a)	54 (a)
Stockings, hose, and half hose. (According to material.)		
Stocks and dies.....	46	191
Stones.....		Class 1
Artificial.....	2	2
Common, natural, or artificial.....	2	2
In the rough, unwrought.....	2 (a)	2 (a)
Crushed.....	2 (b)	2 (b)
In millstones, grindstones, whetstones, oilstones, and hones.....	2 (d)	3
Slabs, plates, or steps.....	2 (c)	2 (b)
Wrought into all other articles.....	2 (e)	2 (c)
Fine, such as marble, onyx, jasper, alabaster, and similar fine stones—		
In the rough or squared only.....	1 (a)	1 (a)
Slab, plates, or steps, polished or not.....	1 (b)	1 (b)
Sculptures, high and bas-reliefs, vases, urns, and similar articles for house decoration.....	1 (c)	1 (c)
Wrought into other articles.....	1 (d)	1 (c)
Oil.....	1	3
Precious.....	24	13
Imitations of.....	26	14
Semi-precious.....		13
Stoneware, earthenware, faience, porcelain, and ceramic wares.....		Class I, Group 1
Stools, piano.....		182
Stops, bench.....	46	191
Storage batteries.....	249	190 (a)
Stovepipe.....	36 (c)	29 (b)
Stoves:		
Of copper.....	69 (a), (b)	48
Of cast iron.....	32, 33	27
Electric.....	248	190 (b)
Of tin plate.....	57	44 (a), (b)
Of wrought iron or steel.....	59, 58	45
Straps, shawl, or whatever material.....	229	285
Straw:		
Caps of.....	357	298
For forage.....		225
Other—		
Manufactured.....	204	167 (c)
Unmanufactured.....	203	167 (a)

	1905. Par.	1909. Par.
Straw—Continued.		
Hats, bonnets, and crowns of.....	355	296
Paper.....	178	148, 149
Sandals.....	227 (b)	177 (b)
Not otherwise provided for.....		225
Strawboard.....		148, 149
Manufactures of.....		148 (b), 149 (b)
Straws (so-called) of paper.....	190 (d)	149 (b)
Strings:		
For musical instruments.....	29 (b), 59, 69 (b), 174, 233	182
For violin bows, of horsehair, prepared.....	164	182
Hat, manufactured of silk.....	174	146
Strontium:		
Lactate.....	99	79
Iodide.....	99	79
Nitrate.....	94 (h)	71 (c)
Strophantus seeds.....	81	55
Structural wrought iron or steel.....	41	32
Strychnine, and its salts.....	96	76
Stuccowork of gypsum.....	4 (a)	7
Stuffed birds and animals.....	232	286, 287, 343
Stylographic pens.....	352 (b)	292
Styptic pencils.....	99	79
Stypticin.....	96	76
Styrax, a vegetable juice.....	78	54 (b)
Submarine telegraph cables.....	395	322
Substances not otherwise provided for.....		303
Succory root (Chicory).....	292	243
Succini oil.....	99	85 (a)
Sugar:		
Burnt for coloring.....	85	59 (c), (d)
Export duties on.....	401	355
Of lead.....	95 (a)	73
Machinery for making.....	245	191 (a)
Of milk.....	99	79
Mills.....	245	191
Raw.....	289 (a)	237 (a)
Refined.....	289 (b)	237 (b)
Sirups.....		238
Sulphates:		
Of alkaloids.....	96	76
Of ammonium.....	94 (d)	72 (a)
Of copper.....	94 (e)	72 (c)
Of copper, for cauterizing.....	99	79
Of iron.....	94 (c)	72 (c)
Of magnesium.....	94 (c)	72 (c)
Of potassium.....	94 (e)	72 (a)
Of quinine.....	384	321
Of sodium.....	94 (c)	72 (c)
Sulphide:		
Of antimony.....	94 (h)	72 (c)
Of potassium.....	94 (h)	72 (c)
Sulphite:		
Of sodium.....	94 (h)	72 (c)
Of zinc.....	94 (h)	72 (c)
Sulphocyanide of ammonium.....	97	75
Sulphonal.....	99	79
Sulphur.....	90 (a)	66
Sulphur dioxide.....		68 (b)
Sulphuret of potash.....	97	75
Sulphuric:		
Acid.....	91 (a)	68 (a)
Anhydride.....	97	75
Ether—		
Commercial.....	97	75
Anesthetic.....	99	79

	1905. Par.	1909. Par.
Sulphurous acid.....	91 (c)	68 (c)
Superphosphate of lime.....	94 (d)	72 (a)
Supplies for the United States Government and insular government.....	385	337
Supplies, consular.....		344
Surface-coated paper.....	187	149
Surgical:		
Dressings, aseptic and antiseptic.....	99	80
Instruments, when free.....		340, 346
Of all materials.....	54 (e)	193
Appliances and apparatus not otherwise provided for.....		300
Surtaxes.....	Rules 8-12	Rules 2-11
For admixture of materials.....		Rules 3-11
For bleaching, corresponding provisions of.....		Class VI
For brochéing.....		Rule 8
For dyed yarns, corresponding provisions.....		Classes V, VI
For embroidering.....		Rule 9
For making up.....		Rule 11
For metallic threads.....		Rule 10
For printing, corresponding provisions.....		Classes V, VI
For stamping, corresponding provisions.....		Classes V, VI
For trimming.....		Rule 9
Surveying instruments.....	365	300
Suspenders. (According to material.)		
Swabs, of cotton.....		96
Sweaters. (According to material.)		
Sweetmeats:		
Cakes and puddings.....		221
Confectionery, candy, and chewing gum.....	332	241
Conserved or crystalized fruit.....	331	235
Jellies, jams, and marmalades.....	332	234
Swine.....	209	170, 332, 341, 347
Switch:		
Boards, electric.....	248	190 (a)
Tongues, rails, and sections.....		28 (a), (b)
Sword canes.....	343	42 (c)
Swords.....	54 (b)	42 (b)
Syringes:		
Hypodermic, and all kinds which are surgical instruments.....	54 (e)	193
Other. (According to material.)		
System, metric.....		Sec. 8
Table:		
Covers. (According to material.)		
Making up, defined, surtax for.....		Rule 11, Sec. 3
Linen, used, imported by passengers in their baggage.....	386	339, 340
Service, broken up, gold, silver, and platinum.....	372	316
Tables:		
Billiard, pool and bagatelle, parts and appurtenances for.....	200	164
Other. (According to material.)		
Tablets:		
Medicinal.....	98	79
Milk.....		268
Paper, writing.....	179	148
Tacks, iron.....		39
Other. (According to material.)		
Tailors':		
Chalk.....	5	8
Shears.....	54 (a), (d)	42 (a), (b)
Talcum:		
Natural.....	3 (b)	6 (b), (c)
Prepared for toilet purposes.....	105 (b)	85 (b)
Tallow.....	101	82
Tanabline.....	99	79

	1905. Par.	1909. Par.
Tan bark.....	79	64 (a)
Tanigeno.....	99	79
Tannalbin.....	99	79
Tannic acid.....	92 (d)	69 (b)
Tannigen.....	99	79
Tannicol.....	99	79
Tanniform.....	99	79
Tansan mineral water.....	312 (c)	265
Tansy oil.....	99	85 (a)
Tape:		
Admixture of materials in.....		Rule 7, Sec. 3
Cotton.....	131 (a)	111 (a)
Insulating, electric.....	248	190 (a)
Linen, hemp, jute, and other vegetable fibers.....	157	129 (a)
Measures of steel.....	46	191
Silk.....	174	146
Wool.....	166	141
Tapestry. (According to material.)		
Tapioca.....	284	222
Tar:		
Juniper.....	99	79
Mineral.....	7	22
Oil of, pharmaceutically prepared.....	99	79
Oils, unrefined.....		22
Stockholm and similar.....	77 (a)	54 (a)
Tarcolin.....	97	75
Tarpaulins. (According to material.)		
Tartar:		
Cream of.....	97	74
Emetic.....	99	79
Tartaric acid.....	92 (a)	69 (b)
Tartrate of antimony and potassium.....	99	79
Tartrates.....	95 (b)	73
Tassels (trimmings). (According to material.)		
Tea.....	301	244
Teaberry oil.....	105 (a)	85 (a)
Teak:		
Timber.....	192 (a)	155
Wood furniture.....	196, 197	161, 162
Teeloil.....	100 (b)	81
Teeth, artificial, with plates or not.....	342 (b)	279
Telegraph cables, submarine.....	395	322
Apparatus.....	248	190 (a)
Other.....	65	47 (c)
Telephones, and apparatus pertaining to same.....	248	190 (a)
Telescope cases, receptacles for personal effects.....	204	285
Telescopes, instruments.....	365	300
Tenders, for locomotives.....	246	191
Tendons:		
Aseptic as surgical ligatures.....	99	80
For medicinal purposes.....		57
Tennis:		
Balls.....	352 (d)	294
Nets—		
Of cotton.....	144	95
Of other vegetable fibers.....	144	118 (d)
Other. (According to material.)		
Rackets.....		294
Tenoners and tenoning machinery.....	257 (b)	191
Terebenthinae.....	77 (b)	61
Terne plate.....		29
Manufactures of.....		44
Testing sets, electrical.....	248	190
Test tubes, glass.....	16 (b)	20 (e)

	1905. Par.	1909. Par.
Textiles:		
Of cotton.....		Class V, Group 3
Of metallic threads, exclusively.....		Rule 10
Of other vegetable fibers.....		Class VI, Group 2
Of silk.....		Class VIII, Group 2
Of wool.....		Class VII, Group 3
Treatment of.....		Rules 1-11
Surtaxes on—		
For admixtures of materials.....		Rules 3-11
For bleaching, corresponding provisions of.....		Class VI
For brocheing.....		Rule 8
For dyed yarns, corresponding provisions.....		Classes V, VI
For embroidering.....		Rule 9
For making up.....		Rule 11
For metallic threads.....		Rule 10
For printing, corresponding provisions.....		Classes V, VI
For stamping, corresponding provisions.....		Classes V, VI
For trimming.....		Rule 9
Uneven, ascertainment of thread count.....		Rule 1, sec. 3
Theatrical costumes and equipment, used, imported with theatrical troupe, temporarily.....	386	341
Theine.....	96	76
Theobroma (cacao butter).....	290 (b)	245 (b)
Theobromine.....	96	76
Theodolites (surveying instruments).....	365	300
Therapion.....	99	79
Theriac in powder.....	99	79
Thermocauteries.....	54 (e)	190 (b)
Thermometers.....	365	300
Thermostat, electrical.....	248	190
Thiocolum.....	99	79
Thread count, how ascertained.....		Rule 1, sec. 3
Thread counter, use of.....		Rule 1, sec. 3
Thread for sewing:		
Cotton.....	116	93
Linen and other vegetable fibers.....	144	118
Silk.....	170, 170 (a), 171 (c), 172	144
Thread, silver.....	28 (d)	24 (d)
Three-in-one oil.....	97	75
Threshing machines.....	245	191
Thyme:		
Ground.....	296 (b)	252 (b)
Unground.....	81	55
Oil of.....	105 (a)	85 (a)
Thymol.....	99	79
Tickets, lottery, advertisement of, and list of drawings in, prohibited.....		Sec. 4 (f)
Tiger-eye (stone).....		13
Tiles, ceramic.....	18 (a), (b)	10
Timber.....	192	155, 156
Timsim (vegetable pith).....	366	167 (a)
Tin and alloys thereof:		
Capsules for bottles.....	72 (c)	51 (b)
In, bars, sheets, pipes, and wire.....	72 (b)	51 (a)
In foil.....	72 (c)	51 (a)
In ingots or lumps, pure.....	72 (a)	306
Alloys.....		51 (a)
Solder, in bars.....	72 (b)	51 (a)
Trinkets of.....	340	276
In other articles.....	72 (d)	51 (b)
Tin, muriate of.....	94 (h)	72 (c)
Tin plate or terne plate, in sheets.....	36 (b)	29 (c)
Manufactures of.....	57	44
Tires:		
For bicycles and velocipedes.....	252	196
For automobiles.....	352 (d)	195

	1905. P'ar.	1909. P'ar.
Tires—Continued.		
Of wrought iron or steel	35 (b)	28 (b)
Of rubber, for other vehicles		290 (b)
Tissue paper	187	148, 149
Tobacco:		
Dryer, machine.....	257 (b)	191
Export duties on—		
Raw, grown in the Provinces of Cagayan, Isabela, and Nueva Vizcaya (Island of Luzon)	404	360
Raw, grown in other provinces of the Philippine Islands.....	406	361
Manufactured	403	358
Stems, clippings, and other wastes of		359
Import duties on—		
In the leaf, unmanufactured.....	364 (a)	301 (a)
Manufactured.....	364 (b)	301 (b)
Sprayers.....	245	191
Tobasco sauce.....	328	253
Tochos of soft iron.....	34	306
Toilet articles, used, imported by passengers in their bag- gage.....	386	338, 339, 340
Other. (According to material.)		
Paper.....	178	148
Powders and preparations.....	105 (b)	85 (b)
Soaps.....	104	84
Waters.....	105 (b)	85 (b)
Tomatoes, canned.....	320	229
Tomato sauce.....	328 (a)	253
Tonic, hair.....	105 (b)	85 (b)
Tool:		
Bags, of whatever material		285
Cases, of whatever material		285
Chests, of whatever material.....		285
Tool handles.....	194 (e)	191
Tools:		
Portable, used, imported by passengers in their bag- gage.....	386	338, 339, 340
Of whatever materials.....	46	191, 193
Tooth:		
Brushes. (According to material.)		
Paste.....	104	85 (b)
Picks. (According to material.)		
Powder.....	105 (b)	85 (b)
Soap.....	104	85 (b)
Torpedoes (toy).....		89 (c)
Tortoise shell and mother-of-pearl:		
Imitations of.....	342	179
Export duties on.....		361
Unwrought.....	341 (a)	178 (a)
Wrought.....	341 (b)	178 (b)
Tourists, personal effects of, when free		338, 339
Towels and bath robes of cotton pile fabrics.....	124 (a)	104
Making up defined, surtax for		Rule 11, Sec. 3
Other. (According to material.)		
Tower clocks.....	240	184
Toys:		
Except those of gold, silver, platinum, gold or silver plate, or coral, ivory, mother-of-pearl, and tortoise shell	341 (b)	293
Diminutive articles not adapted for practical pur- poses.....		293
Tracing paper.....	187	148, 149
Traction engines.....	245, 246	191
Tragacanth gum.....	78	54 (b)
Tragosol.....	97	75

	1905. Par.	1909. Par.
Tramway:		
Cars for freight.....	263	197 (a)
Other.....		197 (b)
Transformers, electrical.....	250	190 (a)
Choke coils.....	250	190 (a)
Transits.....		300
Traps, lead, sanitary.....		52 (a)
Trass.....	3 (b)	6 (b), (c)
Traveling bags, of whatever material.....	228 (c)	285
Traveling rugs, making up defined, surtax for.....		Rule 11, Sec. 3
Travelers, personal effects of, when free.....		338, 339
Trays, developing (photographic).....		299
Trebenum.....	99	79
Trees:		
Christmas, artificial.....		293
Live.....	367	305
Trimmings. (According to material.)		
Admixtures of materials in.....		Rule 7, Sec. 3
Or embroidery, applied to textiles, surtax for.....		Rule 9, Sec. 3
Trinkets and ornaments, except those of gold, silver, platinum, gold or silver plate, or of amber, coral, ivory, jet, meerschaum, mother-of-pearl, and tortoise shell.....	341 (b)	276
Triocol.....	99	79
Trional.....	99	79
Tripoli (earth).....	3 (b)	6 (b), (c)
Tripods for cameras.....	362	299
Trophies, when free.....		329
Trowels.....	46	191
Trucks, handcarts, and wheelbarrows.....	265 (a)	194
Trunks, of whatever material.....		285
Tube expanders.....	46	191
Tubes and pipes:		
Of clay.....	17 (d), (c)	9
Glass, test.....	16 (b)	20 (e)
For insulation.....		190 (a)
Other. (According to material.)		
Tubs. (According to material.)		
Tulles. (According to material.) (See Rule 6.)		
Admixtures of materials in.....		Rule 6, Sec. 3
Tumblers, glass.....	13 (a), (b)	16
Tungtree oil.....	100 (b)	81
Tuns, pipes, casks, and barrels.....	363	159
Turbans.....	356	298
Turbine engines.....	243	191
Turkeys.....	268	173, 201
Canned, or potted.....	315, 316	207, 208
Turkish towels and bath robes:		
Of cotton pile fabrics.....	124 (a)	104
Other. (According to material.)		
Turntables.....	247	191
Turpentine, oil or spirits of.....	77 (b)	61
Turpentine, Venetian.....	78	54 (b)
Twine:		
Of cotton, for wrapping and for sewing sails.....	116 (a)	94
Of hemp and other vegetable fibers.....	144, 146	118
Other. (According to material.)		
Twisted silk.....	170	144
Type:		
Of lead.....	73 (f)	52 (a)
Metal. (See Lead.)		
Typewriters and parts, including ribbons.....	253	185
Typewriting paper.....	179	148, 149
Typewritten documents, free.....		328

	1905. Par.	1909. Par.
Ultramarine blue:		
Dry.....		
In liquid or paste.....	84 (c)	59 (c)
Umber:		59 (d)
Dry.....		
In liquid or paste.....	83	58
Umbrellas and parasols:	84 (d)	59 (d)
Covered with paper.....	354 (a)	295 (a)
Covered with silk.....	354 (b)	295 (b)
Covered with other stuffs.....	354 (c)	295 (c)
Sticks for.....	343	167 (a), 295 (d)
Frames for.....	59	45, 295 (d)
Handles. (According to material.)		
Underwear, knit.....		Rule 6
Of cotton.....	125	105
Of linen and other vegetable fibers.....	152	125
Of wool.....	165	139
Of silk.....	173	146
Underwriters, when recognized as consignees.....		Sec. 15
United States:		
Government supplies.....	385	337
Unusual coverings, containers, or packing.....		Rule 13, (h), (i), Sec. 3
Unwashed wool.....	162 (a)	311
Uranium, acetate, chloride, nitrate, oxide.....	99	79
Urns:		
Decorative, of bisque, clay, faience, porcelain, stone- ware.....	23	11 (f)
Of glass.....	13 (a), (b)	20 (b), (c)
Of marble, onyx, jasper, alabaster, and similar fine stones.....	1 (c)	1 (c)
Other. (According to material.)		
Urotropin.....	99	79
Usual coverings, containers, or packing.....		Rule 13, Sec. 3 (f), (g), (h)
Vaccines and serums.....	99	321
Vacuometers.....		300
Vacuum automatic brakes.....	257 (b)	191
Valerianate of zinc.....	99	79
Valerian oil.....	99	85 (a)
Validol.....	99	79
Valises of whatever material.....	228 (c)	285
Value, dutiable, definition of.....		Rule 13 (a), Sec. 3
Market, defined.....		Rule 13 (a), (b), Sec. 3
Valves:		
Essential parts of machines.....		191
Other (not machinery). (According to material.)		
Vaniline, or vanillin.....	97	75
Vanilla:		
Beans.....	295	256
Flavoring extracts.....	327	255
Varnishes.....	88	60
Varnished hides, skins, and leathers.....	218	175 (c)
Vaseline:		
Plain.....	10	313
Preparations of, for toilet purposes.....	105 (b)	85 (b)
Preparations of, for medicinal purposes.....	99	79
Vases. (According to material.)		
Vasogena.....	99	79
Vegetable:		
Fibers, cotton.....		Class V
Other.....		Class VI
Flavoring extracts.....	327	255
Fuel.....	201	165
Gums and resins.....		54

Vegetable—Continued.		1905.	1909.
Hair—		Par.	Par.
Manufactured.....		204	167 (c)
Unmanufactured.....		203	167 (a)
Lard.....		272	205
Oils—			
Fixed.....		100	81
Volatile or essential.....			85 (a)
Pitch.....		77 (a)	54 (a)
Pith, for lamp wicks.....		366	167 (a)
Products—			
Simple, used as drugs, such as dried leaves, roots, and bark.....		81	55
Machinery for the preparation of.....		245	191
Raw or hackled.....			310
Sponges (pumpkin fibers).....		365	282
Wax—			
Unwrought.....		102	83 (a)
Wrought, in candles.....		103	83 (b)
In other articles.....			83 (c)
Vegetables:			
Canned or potted.....		320	229
Dried.....		288	228
Drugs, nonedible.....		81	55
Fresh, except onions and Irish potatoes.....		375	227
Onions and Irish potatoes.....			315
Pickled.....		320, 321	230
Vegetal, brea.....		77 (a)	54
Vehicles			Class XII
Small, for children's use.....			293
Veils, making up defined, surtax for.....			Rule 11, Sec. 3
Vellum and parchment.....			175 (c)
Velocipedes and detached parts for.....		252	196
Velveteens. (See Velvets.)			
Velvets:			Rule 6, Sec. 3
Admixtures of materials in.....			103
Cotton.....		124	124
Linen and other vegetable fibers.....		151	145
Silk.....		174	140
Wool.....		166	58
Venetian red, natural color, dry.....		83	59 (c)
Artificial, dry.....		84 (c)	59 (d)
Liquid or paste.....		84 (d)	54 (b)
Venetian turpentine.....		78	191
Ventilators, machine.....		257 (b)	85 (a)
Verbena oil.....		105 (a)	73
Verdigris.....		95 (a)	222
Vermicelli.....		284	59 (c), (d)
Vermilion.....		84 (c), (d)	262, 263
Vermouth.....		310	
Vessels:			
Articles and materials for the construction and repair of.....			351
Anchors, binnacles, propellers, etc., for.....		42	307
Foreign, parts of machinery for.....		397	351
Salvage from, how dutiable.....			Rule 12, Sec. 3
Importation of, defined.....			200
Machinery for repair of.....		3997	351
Philippine, repairs to, made abroad, when free.....			350
Pumps for salvage of, imported temporarily.....		396	345
Of all kinds when imported into the Philippines, either set up or knocked down.....		267	200
Vests, ladies' knit. (See Underwear.)			
Vetiver, essential oil.....		105 (a)	85 (a)
Vichy:			
Mineral water.....		312 (c)	265
Pastilles.....		99	79

	1905. Par.	1909. Par.
Vinegar.....	314	254
Vinolia powder and cream.....	105 (b)	85 (b)
Violet oil.....	105 (a)	85 (a)
Violin strings.....	59, 174, 233	182
Violins.....	195, 196, 197	182
Viridis soap.....	104	84
Vises.....	46	191
Visiting cards.....	179, 190 (a)	148, 149
Vitriol.....	91 (a)	68 (a)
Volatile or essential oil. (<i>See Oils.</i>).....		
Voltmeters.....	248	190 (a)
Vulcanized oil.....	99	79
Wads for shotguns:		
Cardboard.....	190 (a)	148, 149
Felt.....	166	137, 141
Wafers:		
Unsweetened.....	283 (a)	220 (a)
Sweetened.....	283 (b)	220 (b)
Wagons and carts for transporting merchandise.....	264	194
Other.....	259	198
Wagon wheels of wood.....	266	199
Walking sticks. (<i>According to material.</i>).....		
Wall paper.....	184	149
Wall telephones and parts thereof.....	248	190 (a)
Walnut oil.....	100 (b)	81
Walnuts.....		236
Ware, hollow:		
Ceramic.....	19-21	11
Enameled wrought iron.....	59	45 (b)
Wedgewood.....	19	11
Other. (<i>According to material.</i>).....		
Warehouse, and hand trucks, wheelbarrows.....	265 (a)	194
Warp, definition of.....		Rule 1, Sec. 3
Washed wool.....	162 (b)	311
Washers:		
Copper.....	68 (a), (b)	48
Rubber.....	352 (a)	290 (a)
Wrought iron or steel.....	47	37
Other. (<i>According to material.</i>).....		
Washing machines.....	257	191
Washing soda.....	94 (e)	72 (c)
Waste:		
Copper, iron, steel, and other common metals.....	74	306
Cotton.....	112	91
Of other vegetable fibers.....	365	302
Silk.....	168	142
Wool.....	162 (c)	135 (a)
Wastes:		
Animal, and by-products.....	234	181
Common metals, fit only for resmelting.....	74	306
Not otherwise provided for.....		302
Watches, clocks, parts of and accessories for.....	238	184
Watchmen's clocks.....	239	184
Water:		
Aerated, artificial, or natural mineral.....	312 (c)	265
Ammonia.....	93	71
Caltrops, nuts.....	329	236
Colors.....	85	59 (c), (d)
Meters.....	257 (a), (b)	191
Mineral, natural, aerated, carbonated, or not.....	312 (c)	265
Perfumed toilet.....	105 (b)	85 (b)
Sweetened, flavored, or aerated.....	312 (c)	265
Waterproof and caoutchouc stuffs:		
On cotton textiles.....	135	115
Linen and other vegetable fibers.....	160	133

	1905. Par.	1909. Par.
Waterproof and caoutchouc stuffs—Continued.		
Rubber boots and shoes.....	352 (c)	177 (b)
Silk.....	175	145, 146
Wool.....	166	140, 141
Wattmeters.....	248	190 (a)
Wax, animal, mineral, or vegetable.....	102, 103	83
Artificial flowers, fruit, parts of.....	350	289
Candles.....	103	83 (b)
Figures.....	103	83 (c)
Imported temporarily, for exhibition.....	392	341
In toys.....	353	293
Matches.....	351	90
Sealing.....	97	95
Shoemakers' so-called "Heelball".....	103	83 (c)
Unwrought.....	102	83 (a)
Wrought in other articles.....	103	83 (c)
Weapons, with concealed blades.....		42 (c)
Wearing apparel, used, imported by passengers in their baggage.....	386	338, 339, 340
Wedgwood ware.....	19	11
Weeding hoes and hooks.....	46	191
Weeds for drugs.....	81	55
Weft, definition of.....		Rule 1, Sec. 3
Weighing machines and apparatus.....	242	189
Automatic slot.....	256	188
Weights, gross and net, defined.....	Rules 17, 18	Rule 13 (e), Sec. 3
Dutiable.....		Rule 13, (c)-(h), Sec. 3
Weights and measures.....	Sec. 9	Sec. 8
Welsbach mantles.....	365	5
Wet batteries.....	248	190 (a)
Whalebone:		
Unwrought.....	342 (a)	278 (a)
Wrought.....	342 (b)	278 (b)
Compositions imitating.....	342	278
Wharfage dues, on exports.....	Sec. 16	Sec. 14
Wheat:		
In grain.....	277 (a)	216 (a)
In flour.....	277 (b)	216 (b)
Prepared for table use.....	282	218
Wheelbarrows and parts for.....	266	194
Wheels:		
Emery, carborundum and similar.....	46	3
Roulette, prohibited.....		Sec. 4 (c)
Wood, for wagons.....	266	199
Wrought iron or steel—		
Weighing over 100 kilos.....	38 (a)	31 (a)
Weighing 100 kilos or less.....	38 (b)	31 (b)
Whetstones, grindstones, oilstones, and hones.....	1 (d), 2 (e)	3
Whips, of whatever material.....	365	178 (b)
Whisky.....	308 (a)	258
Essence of.....	105 (a)	85 (a)
Whitewashes, substances prepared for.....		58
Whiting for shoes (blanco).....	89	65
Wickerwork articles.....	204	167 (c)
Wicks:		
Cotton, for candles and matches.....	116 (b)	94
Cotton, for lamps.....	130	110
Vegetable pith (tinsim).....	366	167
Wiesbaden salt.....	99	79
Wild cherry juice.....	327	255
Willow (osiers):		
Unmanufactured.....	203	167 (a)
Manufactured.....	204	167 (b), (c)

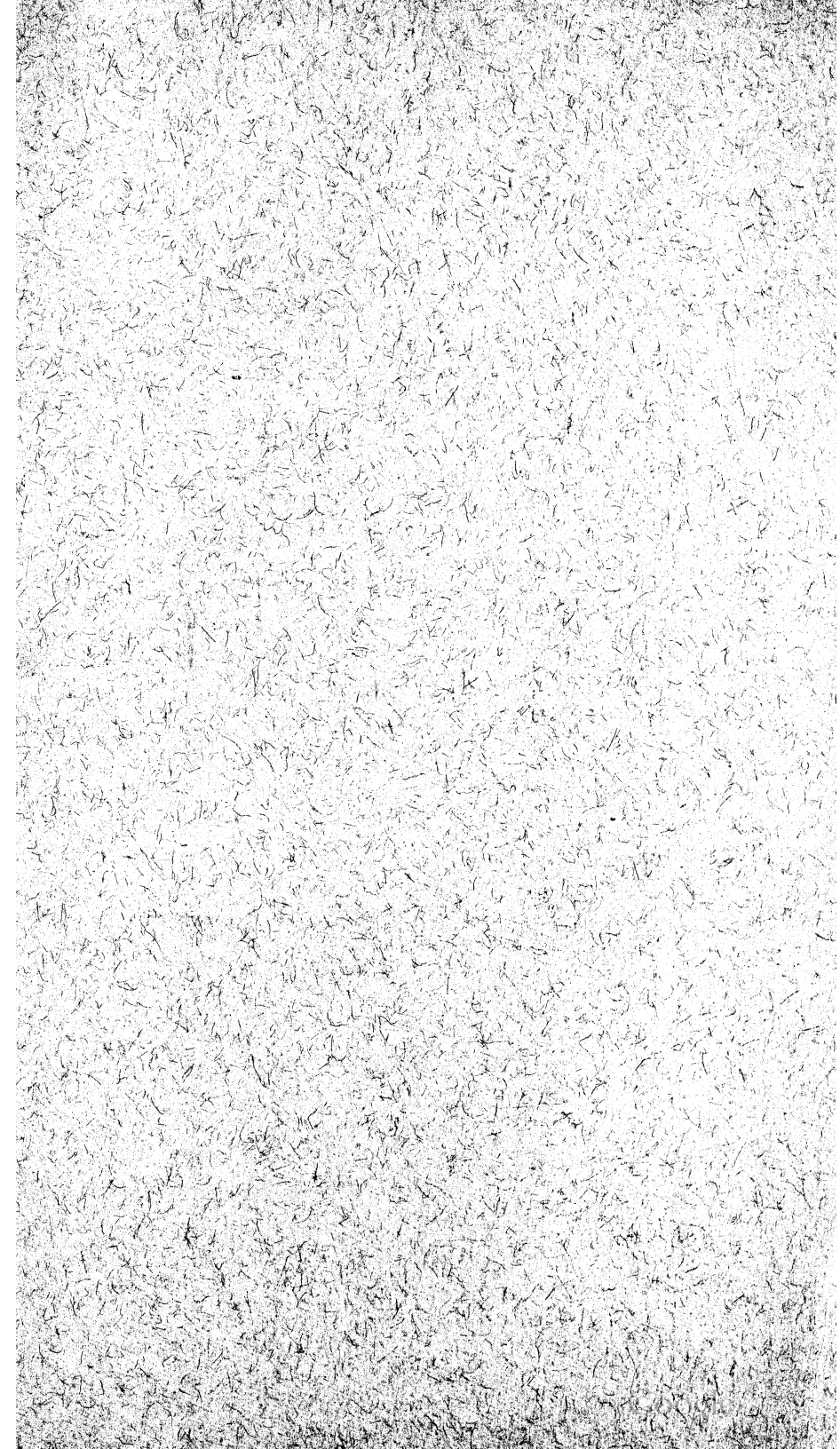
	1905. Par.	1909. Par.
Windlasses, steam.....	245	191
Windmills, steel.....	257 (b)	191
Window glass, common.....	14 (b), (c)	18 (b)
Plate.....		18 (c)
Wines:		
Chinese.....	308, 310, 311	260, 262, 263
Heavy oil of.....	105 (a)	85 (a)
Lees.....		74
Medicated.....	99	78, 79
Sparkling.....	309	261
Vermouth.....	310	262, 263
Wines, still.....	310, 311	262, 263
Wintergreen, oil of, natural and artificial.....	105 (a)	85 (a)
Wire:		
Copper, brass, bronze, etc., blanchd, gilt, or nickeled.		47 (b)
Cables for electricity.....	65	47 (c)
Covered with textiles other than silk.....	65	47 (c)
Covered with silk.....	65 (a)	47 (d)
Gauze.....	66 (a), (b)	47 (e)
Manufactures of.....		47 (f)
Plain.....		47 (a)
Strings for musical instruments.....	69 (a), (b)	182
Gold.....	27 (d)	23 (d)
Nickel, aluminum, and their alloys.....	71 (b)	50 (a)
Platinum.....	27 (d)	23 (d)
Silver.....	28 (d)	24 (d)
Tin and alloys thereof.....	72 (b)	51 (a)
Wrought iron or steel—		
Barbed.....		34 (a)
Cables and ropes.....		34 (a)
Covered with textiles.....	40 (c)	34 (c)
Galvanized.....	40 (a), (b), (c)	34 (a), (b)
Gauze, cloth or screenings.....	44 (a), (b)	34 (d)
Manufactures of.....		34 (e)
Nails.....	48	38
Netting.....	45	34 (b)
Nickel or bronzed.....		34 (c)
Plain.....		34 (a), (b)
String for musical instruments.....	59	182
Zinc, lead, and other metals.....	73 (b)	52 (a), Class X
Wood:		
Alcohol.....	307	257
In barbers' and dentists' chairs.....	199	163
In bar fixtures.....	199	160, 161, 162
Beads of, in necklaces or other trinkets.....	340	276
Loose.....	195, 196, 197	160 to 162
Bent, furniture of.....	198	160
In billiard, pool, or bagatelle tables.....	200	164
In buttons.....	345 (a)	280 (b)
Carved.....	197	162
Cedar.....	192 (a)	155
Common (acacia, alder, ash, Australian jarra, beech, birch, black poplar, California redwood, cedar, cypress, elder, evergreen oak, maple, oak, pear, pine, plantain, poplar, spruce, and yew-leaved fig).....	192	155
Unmanufactured, shingles, laths, and fencing.....		155
Manufactured.....		160, 161, 162
Coopers' wares, in shooks, staves, coops, headings, and bungs.....	194	158
Dominoes of, toys.....	353	293
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